



LIST OF MAJOR AND MINOR  
HEADS OF ACCOUNT  
OF  
CENTRAL AND PROVINCIAL RECEIPTS  
AND DISBURSEMENTS.



*Issued by the Auditor General of India with the approval of the  
Governor General.*

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## PREFACE.

This compilation, which supersedes the List of Major and Minor Heads of Account of Central and Provincial Receipts and Disbursements contained in Appendix 7 to the Audit Code, Volume II, is issued by the Auditor General of India with the approval of the Governor General as directions under Section 168 of the Government of India Act 1935. It will be incorporated in due course as an Appendix to the revised Account Code when the latter is issued by that authority as containing the substantive directions under the same Section of the Act.

NEW DELHI,

*The 1st April 1938.*

E BURDON,

*Auditor General of India.*



## GENERAL DIRECTIONS.

1 The minor heads prescribed under each major head may be divided into such subordinate heads as may be required to meet the local or special circumstances of each government, provided that as regards heads of expenditure, the sub-divisions of minor heads in the general accounts should follow as far as possible the sub-heads and other units of appropriations selected for Demands for Grants and Appropriation Accounts. It shall be an important duty of the Accountant General to see that the sub-divisions of minor heads in the general accounts are not unnecessarily multiplied and that only such heads are opened as are really necessary.

2 All receipts and disbursements of the Central and Provincial governments in the United Kingdom except those relating to certain Debt and Remittance heads in the accounts of the Central Government (See General Note under Sections N to V) are finally brought to account on the books of the accounting officers in India under the appropriate heads of accounts concerned. Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur. A separate minor head "Loss or Gain by Exchange" may be opened, when necessary, under any major head under which no such minor head is shown.

In the case of Commercial Services the transactions relating to which are required to be shown under a distinct minor head, the transactions in England should be brought to account at the average rate of exchange under that head instead of under the minor head "Receipts/Charges in England" and no further adjustment of loss or gain by exchange need be made in respect of such transactions.

3 A new minor head "Works" may, if necessary, be opened under any of the major heads grouped under Sections A, F, G and J for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head "Works" for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any, such as 'Rents of buildings', realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned.

4 Expenditure on account of restoration of damage caused by extraordinary casualties, such as flood, fire, etc., if debited to a Capital Major Head should be recorded under a separate minor head "Extraordinary Replacements" under that Capital Major Head.

## MAJOR HEADS

## MINOR HEADS.

## A Principal Heads of Revenue.

## I. CUSTOMS

Sea Customs  
Imports (1)

(1) The revenue under this head has to be classified under the following sub-heads.—

*I — Revenue Duties*

## No. 27.

*Page 2, I-Customs—**Delete the words “ part of ” appearing at the end of the sub-head 26 in foot-note (1)**(List of Major and Minor Heads of Account, No 27, dated the 1st December 1938 )*

## No. 28.

*Page 2, I-Customs**Insert a ‘ comma ’ after “ toys ” in sub-head 27**(List of Major and Minor Heads of Account, No 28, dated the 1st December 1938 )*

10 Cotton raw

11 Boots and shoes

12 Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof

13 Electric lighting bulbs

14 Wireless reception instruments and apparatus

15 Dyes derived from coal-tar and coal-tar derivatives

16 Machinery

17 Iron and Steel

18 Silver bullion, coin, sheets, plates and other manufactures

19 Tin, block

20 Metals, other than iron and steel, silver and block tin

21 Railway plant and rolling stock

22 Artificial silk yarn and thread

23 Yarn and textile fabrics, others

24 Cinematograph films

25 Portland cement excluding white portland cement,

26 Pneumatic rubber tyres and tubes part of

27 Toys games and sports goods

28 Betelnuts

29 All other articles





II	CENTRAL EXCISE DUTIES (8)	Excise duty on motor spirit
		Excise duty on Kerosene
		Excise duty on Silver
		Excise duty on Sugar (9).
		Excise duty on Matches (10).
		Excise duty on Iron and Steel.
		Excise duty on Mechanical Lighters.
		Receipts in England
		Loss or gain by exchange
		Share of net proceeds assigned to Pro-

- (i) Change the nomenclature of the minor head "Excise duty on Iron and steel" to "Excise duty on Steel Ingots"
- (ii) Insert "Miscellaneous" as a new minor head above the minor head "Receipts in England"

- taxes, duties, forfeitures, and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857)

### Fees for registration of cargo boats

(7) This minor head will figure as a *deduct* entry in the Central accounts and as a *plus* entry in the Provincial accounts

(8) Additional minor heads should be opened if Excise Duties on Tobacco and other goods are levied by the Centre or Federation under item 45 of the Federal Legislative List. Excise Duties on Salt are taken under "V—Salt".

(9) Figures of excise revenue for sugar should be shown separately for each of the following categories —

Page 1

(i) *Substitute* the following for the foot-note (5)

" (5) Divided as follows

### States in Western India

## French and Portuguese India

## Other Frontiers "

(List of Major and Minor Heads of Account, No 31, dated the 1st December 1938 )

MAJOR HEADS.

MINOR HEADS.

A. Principal Heads of Revenue *contd.*

III.—CORPORATION TAX . . .	Ordinary Collections.
	Miscellaneous
	Receipts in England.
	Loss or gain by exchange
	<i>Deduct</i> Refunds (12).

(12) During the year the entries under this minor head will be confined to refunds of corporation tax as such and no attempt will be made to enter any sum on account of double income-tax relief, with regard to which see footnote (14)

## MAJOR HEADS

## MINOR HEADS

A Principal Heads of Revenue *contd*

IV. TAXES ON INCOME OTHER THAN CORPORATION TAX (13)	Income Tax (14) Super Tax (14) Miscellaneous (15) Receipts in England Loss or gain by exchange <i>Deduct</i> —Refunds (14) Share of net proceeds assigned to Provinces (7)
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(13) Proceeds of taxes on Agricultural Income, if and when such taxes are levied by any Provincial Government, should be recorded under a separate minor head

When a Federal Surcharge is imposed under proviso (b) to Section 138 (1) of the Government of India Act, 1935, two sub major heads "A-Taxes on Income excluding Federal Surcharge" and "B-Federal Surcharge on Taxes on Income" will be opened under this head. The minor heads shown above will appear under each of these sub-major heads except that the minor head "Share of net proceeds assigned to Provinces" will not appear under the sub major head "B Federal Surcharge on Taxes on Income". A separate minor head will be opened under the latter sub major head to accommodate contributions from States under Section 138 (3) of the Act

(14) Divided into the following sub-heads —

*Income Tax*—

- 1 Ordinary Collections
  - (i) Taxes paid by companies
  - (ii) Other collections
- 2 Deductions by Government from salaries and pensions
  - (i) Taxes in respect of Central (Federal) emoluments
  - (ii) Taxes on other emoluments
3. Deductions from interest on Government Securities
  - (i) Tax

*Deduct—Refunds*—

- (1) Ordinary collections—
  - Taxes paid companies
- (2) Deductions by Government from salaries and pensions
  - Taxes in respect of Central (Federal) Emoluments
- (3) Payments on account of double income-tax relief granted to companies
- (4) Other Refunds

*Super-Tax*—

- (i) Super-tax in respect of Central (Federal) Emoluments.
- (ii) Other collections
- (iii) Advance payments of Super-tax in respect of Central (Federal) emoluments.

*Deduct—Refunds—*

- (i) Super-tax in respect of Central (Federal) emoluments
- (ii) Other collections
- (iii) Advance payments of Super-tax in respect of Central (Federal) emoluments

Payments in respect of double income-tax relief granted to companies will in the first instance, be accounted for under the head "IV—Taxes on Income other than Corporation Tax" and will be distributed at the end of the year, according to such method as may be prescribed, between "III—Corporation Tax" and "IV—Taxes on Income other than Corporation Tax", the proper portion of such payments being transferred to "III—Corporation Tax" by a reduction of the corresponding amount under the separate sub-head under "Income Tax—Deduct—Refunds" under "IV—Taxes on Income other than Corporation Tax"

The amount of super-tax in respect of Central (Federal) emoluments for purposes of the separate sub-head under "Super Tax" should be calculated by taking that proportion of the total super-tax levied which the income in respect of the Central emoluments bears to the total income, i.e., if A be the income from Central emoluments, B be the total income of an assessee, and T the Super-tax, the amount of Super-tax with respect to Central emoluments will be  $\frac{A}{B} \times T$ . Deduction of Super-tax at source from dividends and from interest on securities need not be shown separately as these figures will form part of the divisible pool. They should be shown under "Super-tax—(ii) Other Collections".

The sub-head "Advance payments of Super-tax in respect of Central (Federal) emoluments" is designed primarily for recording super-tax collections from Central Government officers at headquarters of the Government of India who exercise the option of paying in advance by monthly deductions from pay bills in the current year any super-tax to which they will be liable in the following year.

For the purpose of Section 138 of the Government of India Act, 1935, the net proceeds of the tax in any financial year should be ascertained with reference to the actual revenue paid into the Government accounts of the year, in other words all advance payment of tax deducted at source, including advance payment of super-tax, should be reckoned as part of the net proceeds of the year of their credit in the accounts.

(15) Accommodates receipts representing recoveries of expenditure in the Income Tax Department which cannot be brought to account by deduction from expenditure such as recoveries of overpayments in previous years, rents of buildings, recoveries of cost in civil suits and recoveries of copying fees. Recoveries under the provisions of the Income-Tax Act, such as penalties recovered from defaulting assesseees, should be classified as ordinary collections of Income-Tax revenues under the minor head "Income Tax".

**No. 11.**

*Page 7*

*Substitute the following for the last sentence of foot-note (15)*

"Recoveries under the provisions of the Income Tax Act, such as penalties recovered from defaulting assesseees, should be treated in the same way as the collections of the tax to which they pertain and should accordingly be classified under the appropriate sub-heads subordinate to the minor heads 'Income Tax' or 'Super Tax' as the case may be."

**No. 20.**

*Page 7, Foot-note (15) as amended by correction No 11*

*Substitute "etc" for the words "and recoveries of copying fees" in the first sentence of this foot-note*

(List of Major and Minor Heads of Account, No 20, dated the 1st December 1938)

## MAJOR HEADS

## MINOR HEADS.

A. Principal Heads of Revenue *contd.*

V	SALT	.	.	.	.	Sales of Government Salt
						Excise duty on Salt manufactured locally.
						Duty on imported Salt
						Rents of warehouses
						Fees and cesses (16)
						Despatch receipts
						Miscellaneous (17)
						Receipts in England
						Loss or gain by exchange.
						Share of net proceeds assigned to Provinces (7).
						<i>Deduct</i> Refunds

(16) Includes Government Proprietary share in Sultanpur Salt produce

(17) Includes wire tramway receipts and that part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*

VI. OPIUM . . . . .	Sale of Provision opium.
	Sale of Medical opium
	Cost price of opium sold to Provincial Governments (18)
	Sale proceeds of Mewar opium
	Sale of Biscuit opium
	Sale proceeds of Neemuch Ball opium.
	Miscellaneous (19)
	Receipts in England
	Loss or gain by exchange
	<i>Deduct Refunds</i>

(18) See footnote (129) under 8 Provincial Excise

(19) To this head should be credited —

1 Fines and miscellaneous

2 Sale-proceeds of confiscated opium This should go to Opium, Excise (Provincial) or to Administration of Justice, according as the realising officer belongs to the Opium, the Provincial Excise or the Judicial Department

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*

VII —LAND REVENUE .	Ordinary revenue (20). Sale of Government estates. Sale proceeds of waste-lands and redemption of land tax (21) Moturpha (house tax) Collections (India) Recoveries on account of survey and settlement charges Rents etc , of fisheries Recovery of cost of maintenance of boundary pillars
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(20) Includes the following —

Fixed collections

Fluctuating collections

Nazarana (succession fees on istamrari estates, or fees under the summary settlement in Bombay) should be credited here

Over-collections (Bombay)

Surplus collections

Collections from Government Estates

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realised on due date if it be necessary for local purposes, a detailed head may be provided

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head, (if they were purchased, their rent would go under Collections from Government Estates, if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads)

(21) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers

In the case of land transferred from a Railway Administration, not liable for the capitalised value of the abatement of land revenue, to a Railway Administration which is so liable, the capitalised value of the government assessment leviable should be credited to this head by debit to the Capital account of the latter Railway

## MAJOR HEADS.

## MINOR HEADS

A. Principal Heads of Revenue *contd*VII. LAND REVENUE—*concl'd*

Rates and cesses on lands	
Recoveries of overpayments (22).	
Collection of payments for services rendered (23)	
Miscellaneous (24)	
<i>Deduct</i> Portion of Land Revenue due to Irrigation.	
Receipts in England	
Loss or gain by exchange	
<i>Deduct</i> Refunds	

(2.) Recoveries on account of overpayments in previous years In the case of major heads under which there is no minor head for "Recoveries of Overpayments", the receipt should be credited to the minor head "Miscellaneous" or other appropriate minor head under the major head of receipts concerned

(23) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules governing the treatment of recoveries of expenditure in the accounts and for which no adequate minor heads have been prescribed In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous" or other appropriate minor head under the major head of receipts concerned Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the Major head "XLVI—Miscellaneous" (See footnote 109)

(24) Includes—

Receipts on account of land registration fees

Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest Department

Water mills rent

Huccoba tax (in Sind)

Mahkana, or allowances to excluded proprietors In Bengal and Assam this is treated as ordinary revenue and not as a separate item of receipt under this minor head

Fines and forfeitures of Revenue Courts.

Receipts under Madras Act II of 1864 (see footnote 61)

Petroleum well revenue.

Jade and amber revenue

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands  
Sale proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department

Cash receipts of record rooms in offices the charges relating to which are debited to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous" Receipts in stamps will be credited as receipts from other judicial stamps are credited Charges of record-rooms will be shown as establishment and other charges of the court or office concerned



## MAJOR HEADS

## MINOR HEADS.

A. Principal Heads of Revenue—*contd*

## VIII. PROVINCIAL EXCISE . . .

Country spirits (25).  
 Country fermented liquor.  
 Malt liquors  
 Wines and spirits (foreign liquors  
 other than beer, medicated wines  
 and commercial spirits)  
 Receipts from commercial spirits, in-  
 cluding denatured spirits and medi-  
 cated wines  
 Opium  
 Duties on medicinal and toilet pre-  
 parations containing alcohol, opium,  
 etc  
 Hemp and other drugs (26)  
 Receipts from Distilleries  
 Fines, confiscations and miscellaneous  
 (27)  
 Recoveries of overpayments (22).  
 Collection of payments for services  
 rendered (23)  
 Receipts in England  
 Loss or gain by Exchange  
*Deduct Refunds*

(25) Under this minor head and those that follow, suitable detailed heads should be opened by each Accountant General according to the requirements of each province after consultation with the Provincial Government

(26) This includes Cocaine

(27) This head includes—

Sale proceeds of confiscated opium (see footnote 19).

Sale proceeds of fruit trees, etc, within the Excise Office compound if realized by Excise Officers

Sale proceeds of locks if sold by the Excise Department.

Sale proceeds of old furniture other than that pertaining to distilleries

Rent of ganja gola in the Excise Office compound.

Rent of godown

Fines under the Opium Act

Fines under the Abkari Act

Contributions towards establishment

Godown hire if the godown rent is realized by the Provincial Excise Department

Proceeds of fines and confiscations should be credited to Administration of Justice when realized by Judicial Officers and to this head when realized by Excise Officers.

The sale proceeds of confiscated cocaine made over to Government Medical Store Depos should be credited to this head irrespective of the Department by which the amount is realized

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *contd*

## IX STAMPS

## A NON-JUDICIAL

Sale of stamps (28)  
 Duty on impressing documents (29).  
 Fines and penalties (30)  
 Miscellaneous (31)  
 Recoveries from other Governments  
 for stamps supplied from Provin-  
 cial Stamps Stores  
*Deduct Refunds*

## B JUDICIAL

(i) Court fees

(ii) Other Receipts

Court fees realised in stamps.  
*Deduct Refunds*  
 Sale of stamps (32)  
 Fines and penalties (30)  
 Miscellaneous (33)  
 Recoveries from other Governments  
 for stamps supplied from Provin-  
 cial Stamps Stores  
*Deduct Refunds*

## C GENERAL

Security Printing, India  
 Recoveries from different Govern-  
 ments for value of stamps  
 supplied  
 Other receipts  
 Receipts in England  
 Loss or gain by exchange  
*Deduct Refunds*

(28) Includes

Bills of Exchange or Hoondies

Other non-judicial stamps

(29) Includes —

(a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925

(b) Duty on documents voluntarily brought for adjudication (Sec 31, Act II of 1899)

(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899

(d) Other items

(30) Penalties under the Stamp Act II of 1899, do not all go to the same head, those levied under Chapter IV —Instruments not duly stamped, go to stamps,—the amount of the duty, to the minor head Duty on impressing documents,—the penalty, to Fines and penalties, those levied under Chapter VII (Criminal Penalties), to Administration of Justice Fines and penalties imposed by Cantonment Magistrates under Chapter IV of the Stamp Act are credited to the Civil Department, those imposed under Chapter VII are, however, adjusted as Defence Receipts—Effective

## MAJOR HEADS.

## MINOR HEADS

A. Principal Heads of Revenue *contd*

## X. FOREST

Timber and other produce removed  
from the forests by Government  
agency

Timber and other produce removed  
from the forests by consumers or  
purchasers

Drift and waif wood and confiscated  
forest produce

Revenue from forests not managed by  
Government

Miscellaneous

Receipts in England

Loss or gain by Exchange

*Deduct* Refunds

(31) Includes

Receipts on account of vakils' stamps

Page 14, footnote (32)—*Cost of stamps*

*Substitute the following for the existing footnote .*

"(32) Under this head should be taken record room receipts realised  
in stamps other than court fee stamps."

[ List of Major and Minor Heads of Account, No 81, dated the 1st April 1939 ]

Other items

(Cash recoveries in pauper suits should go to "XXI —Administration of Justice—  
Court fees realized in cash" )

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue—*contd*

XI. REGISTRATION . . .	Fees for registering documents.
	Fees for copies of registered documents
	Miscellaneous (34)
	Receipts in England
	Loss or gain by exchange
	<i>Deduct</i> Refunds

(34) Fees for the authentication of powers of attorney should be credited to miscellaneous under Registration and not as fees for registering documents

## MAJOR HEADS

## MINOR HEADS.

A. Principal Heads of Revenue *contd.*

XII RECEIPTS UNDER VEHICLES ACTS. (35)	MOTOR	Receipts under the Indian Motor Vehicles Act  Receipts under the Provincial Motor Vehicles Taxation Act.  Fees and other receipts  Receipts in England  Loss or gain by exchange  <i>Deduct</i> Refunds
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(35) Receipts under Motor Vehicles Acts which are realised in Stamps may be credited at the option of the Provincial Government under the head "IX — Stamps" instead of under this head

## MAJOR HEADS

## MINOR HEADS

A. Principal Heads of Revenue *concl'd.*

## XIII OTHER TAXES AND DUTIES

## A. Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling.

Entertainment Tax.

Betting Tax

Totalisator

Bookmakers

Luxury Tax

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## B. Receipts from Electricity Duties.

Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas

Other receipts

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## C—Receipts from Tobacco Duties

Receipts under Bombay (District) Tobacco Act, 1933

Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1933  
No. 23.*Page 17, XIII-Other Taxes and Duties C-Receipts from Tobacco Duties**Insert the following as a new minor head after the minor head "Receipts under the Punjab Tobacco Vend Fees Act, 1934"**"Receipts under the N-W F P Tobacco Vend Fee Act, 1938"**(List of Major and Minor Heads of Account, No 23, dated the 1st December 1938)*

## D. Other items (36)

(36) Separate minor heads may be opened under this head with the approval of the Auditor General as and when new taxes or duties are levied by the Provinces or by the Central Government as the case may be. Such minor heads will not be included in this compilation but they may be mentioned by the Accountants General in their own Manuals.

## MAJOR HEADS

## MINOR HEADS

## B. Railway Revenue Account. (37).

XV-A	STATE RAILWAYS
	Commercial Lines
	Gross Receipts .
	<i>Deduct—</i>
	Working expenses
	Share of surplus profits paid to Indian States and Railway Companies
	Payments to worked lines
	Net Receipts
XV-B	STATE RAILWAYS
	Strategic Lines
	Gross Receipts

No. 43.

Page 18, XV A-State Railways—Commercial Lines

Change the nomenclature of the sub-major head "Net Receipts" under this Major head to "Net".

(List of Major and Minor Heads of Account, No 43, dated the 2nd February 1939)

No. 34.

Page 18

Add the number '(37-A)' in the 'Minor Heads' column against the Major Heads "XV-A—State Railways—Commercial Lines", "XV-B State Railways—Strategic Lines", "XVI Subsidised Companies" and "XVI-A—Railway Miscellaneous Receipts" and insert the following as a new footnote (37-A)

"(37-A) A list of Minor and Main Heads under the Railway Major Heads is given in the Annexure to this List".

(List of Major and Minor Heads of Account, No 34, dated the 2nd February 1939)

(37) When the provisions of Part VIII of the Government of India Act, 1935 come into force, the major heads in this Section will be replaced by the following two heads —

(1) XV—Central Government's share in surpluses on revenue account of the Federal Railway Authority

(2) XVI—Miscellaneous Railway Receipts

(38) Any receipts on this account accruing to Provincial Governments, (e.g., on account of Shahdara-Saharanpur Light Railway in the United Provinces) should be shown under this head

## MAJOR HEADS

## MINOR HEADS

## C. Irrigation, Navigation, Embankment and Drainage Works.

XVII —IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS  
FOR WHICH CAPITAL ACCOUNTS ARE  
KEPT

## A Irrigation Works

- (1) Productive Works .  
Gross Receipts .

## Direct Receipts

- Water rates (39)  
Owners' rates (40)  
Water-supply of Towns (41)  
Sales of Water (42)  
Plantations (43)  
Other canal produce (44)  
Water-power (45)  
Navigation (46)  
Rents (47)  
Fines (48)  
Receipts from Workshops  
Recoveries of expenditure.  
Miscellaneous (49)  
Portion of Land Revenue due to  
Works (50)  
Receipts in England  
Loss or gain by exchange  
*Deduct* Refunds

*Deduct* Working Expenses .

- Extensions and Improvements  
Maintenance and Repairs  
Establishment (51)  
Tools and Plant (52)  
Suspense (53)  
Provision for Depreciation (54).  
Renewals and Replacements (54)

- Deduct* Amount met from Deprecia-  
tion Reserve fund (54)  
Charges in England (117)  
Loss or gain by exchange

Net Receipts

(39) Sale proceeds of water for irrigation purposes only

(40) Rates imposed on owners of land in respect of the benefit which they derive from irrigation

(41) Sale proceeds of water supplied to towns for domestic purposes only



(42) Sale proceeds of water supplied for purposes other than irrigation or town consumption

(43) Sale proceeds of produce from regular canal plantations

(44) Sale proceeds of produce (*e g* , wood, grass, etc ) from canals or tanks other than from regular plantations

(45) Mill rents and all charges made for water applied to turn machinery

(46) Transit dues, transport profits, tolls and hire of ferry boats, etc

(47) Includes rents of buildings, furniture and other special amenities but excludes rents of land Suitable detailed heads should be opened for the record of several kinds of these rents according to local requirements

(48) Fines for wastage of water and infringement of canal rules

(49) Includes receipts by sale of drift wood, rents of land, supervision charges on sales of stock, value of stores found surplus profits on stock due to revaluation, lapsed deposits, and fines [other than those for wastage of water and infringement of canal rules, *vide* footnote (48) above] and confiscated deposits which do not represent compensation for damage to works in progress

NOTE —When a fine is imposed or deposit confiscated with the object of defraying expenditure caused by the action of an individual or firm, as when a contractor is penalised for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken in reduction of the expenditure

(50) Receipts due to the works, such as enhancement of land revenue, interest on the proceeds of the sales of waste land, after deduction, where necessary, of the cost of Civil Administration

(51) This minor head is primarily divided as follows —

Name of sub division	Remarks
I —Chief Engineer	
II —Special Officers	For Consulting Architects and other special officers whose jurisdiction extends beyond a single circle of superintendence, or other unit prescribed for the <i>Pro rata</i> distribution of establishment charges. Fees recovered from outside bodies and other departments of the same Government for services rendered by this establishment are taken in reduction of the charges under the sub-division
III —Superintending Engineer	Includes also special officers, if any, not falling under sub division II
IV —Executive	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges, and recoveries on account of work done in such workshops for outside bodies and other departments of the same Government should be taken in reduction of the charges
V —Medical	
VI —Special Surveys	Establishment employed on large surveys for new irrigation, navigation, embankment or drainage projects
VII —Special Revenue	Establishment employed entirely on the revenue management of irrigation, navigation, embankment and drainage projects, and on assessments, etc, of revenue Includes also Plantation, Steamer, and Water-Regulation establishment, etc, and charges debited by the Civil Department for collection, etc, of revenue

VIII.—*Deduct—Recoveries* .

For credits of all kinds on account of (1) percentage or (2) lump sum recoveries for work done, but excluding (a) fees for services rendered by special officers, and (b) recoveries for work done in work-shops when such credits are adjustable as reduction of expenditure in accordance with the rules regulating the treatment of recoveries of expenditure in the accounts of the Public Works Department

IX —Lump sum charges creditable to other Governments, Departments, etc

Debits to the major head on account of establishment charges in cases in which such charges are not adjustable in the account of any particular work

X —Pensionary charges

This sub-division relates only to the Major heads "XVII", "18" and "68"

2 Under sub divisions III to VIII, a separate section should be opened in respect of each circle of superintendence or other unit prescribed for the *Pro rata* distribution of establishment charges

(52) The divisions are (1) New Supplies, (2) Repairs and Carriage, (3) *Deduct—Recoveries* and (4) Lump sum charges creditable to other Governments, Departments, etc The first of these include Scientific instruments and drawing materials, Plant and machinery, Tools, Navigation plant, Camp equipage, Live stock, and Office furniture

(53) The sub-heads are (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, (4) London Stores and (5) Workshop Suspense

(54) For transactions connected with the Depreciation Reserve Fund of the Ganges Canal Hydro-Electric Scheme only

## MAJOR HEADS

## MINOR HEADS.

C. Irrigation, Navigation, Embankment and Drainage Works *contd.*

(2) Unproductive Works .		
Gross Receipts .		
<i>Deduct</i> Working Expenses.		
Net Receipts or Payments		
B Navigation, Embankment and Drainage Works.		
(1) Productive Works .	Direct Receipts	
Gross Receipts .	Navigation (46)	○
	Sales of Water (42).	
	Plantations (43).	
	Rents (47)	
	Recoveries of expenditure.	
	Miscellaneous (49)	
	Portion of Land Revenue due to works (50)	
	Receipts in England.	
	Loss or gain by exchange.	
	<i>Deduct</i> Refunds	
<i>Deduct</i> Working Expenses .	Same as for A (1) above	
Net Receipts . . . . .		
(2) Unproductive Works		
Gross Receipts .		
<i>Deduct</i> —Working Expenses		
Net Receipts or Payments .		

} Same as for A (1) Productive Works

} Same as for B (1) above

## MAJOR HEADS

## MINOR HEADS

C. Irrigation, Navigation, Embankment and Drainage Works *concl'd.*XVIII IRRIGATION, NAVIGATION,  
EMBRANKMENT AND DRAINAGE WORKS  
FOR WHICH NO CAPITAL ACCOUNTS  
ARE KEPT

## A. Irrigation Works .

Direct Receipts  
 Water rates (39)  
 Owners' rates (40)  
 Water-supply of Towns (41)  
 Sales of Water (42)  
 Plantations (43)  
 Other canal produce (44)  
 Water-power (45)  
 Navigation (46)  
 Rents (47)  
 Fines (48)  
 Recoveries of expenditure  
 Miscellaneous (49)  
 Portion of land revenue due to  
 Works (50).  
 Receipts in England  
 Loss or gain by exchange  
*Deduct* Refunds

B. Navigation, Embankment  
and Drainage Works.

Direct Receipts  
 Navigation (46)  
 Sales of Water (42).  
 Plantations (43)  
 Rents (47)  
 Recoveries of expenditure  
 Miscellaneous (49)  
 Portion of land revenue due to  
 Works (50).  
 Receipts in England  
 Loss or gain by exchange  
*Deduct* Refunds

## MAJOR HEADS

## MINOR HEADS

## D Posts and Telegraphs

## XIX POSTS AND TELEGRAPHS—

Gross Receipts

Deduct Working ex-  
penses

Net Receipts

No. 37.

Page 24—

Add the number ' (51-A) ' in the ' Minor Heads ' column against the Major Head " XIX — Posts and Telegraphs " and insert the following as a new footnote (54-A) -

" (51-A) A list of Minor Heads, Sub-divisions and Sub-heads under the Posts and Telegraphs Major Heads is given in the Annexure to this List "

(List of Major and Minor Heads of Account, No 37, dated the 2nd February 1939 )

## MAJOR HEADS

## MINOR HEADS

## E. Debt Services.

XX. INTEREST . . . .	Interest on loans and advances by the Central Government (55)
	Interest on loans and advances by the Provincial Governments (55)
	Interest on advances to Railway Companies debited to capital
	Interest realised on investments of Provincial Balances (56)
	Interest on arrears of revenue
	Interest on Irrigation Capital Outlay incurred before 1st April 1937 (57)
	Percentage from subscribers to Service Funds on foreign service (58)
	Premium on loans
	Miscellaneous (59)
	Receipts in England (60)
	Loss or gain by exchange
	Deduct Refunds

(55) A separate detailed head may be opened under these heads for each class of loans and advances provided in Sections 'Q' and 'R'

(56) See footnote (376)

(57) Represents fixed adjustment in the Bihar accounts on account of interest on Irrigation Capital Outlay incurred before the 1st April 1937. The entire *pre-1936* debt of the Province having been cancelled with effect from the 31st March 1937 in the terms of Rule 35-A of the Devolution Rules, the adjustment is made by debit to "17-Interest on works for which capital accounts are kept" and credit to this head. Interest on further capital outlay incurred after 31st March 1937 is, however, adjusted under the ordinary rule by credit to "22-Interest on Debt and Other Obligations"

(58) Detailed heads should be opened for each of the funds for which additional percentages are authorised

(59) On law charges

On the unpaid portion of purchase-money of waste lands

On the unpaid portion of commutation of the claim of Government to land

On other accounts

(60) The detailed heads are —

Interest realised from investment of Cash Balance

Interest on India Stock and Bonds purchased for cancellation

Interest, etc., on Silver Redemption Reserve holding appropriated to Revenue.

Interest on India Debt remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland

Other items

## MAJOR HEADS

## MINOR HEADS.

## F.—Civil Administration.

## XXI. ADMINISTRATION OF JUSTICE

Sale-proceeds of unclaimed and es-  
cheated property  
Court-fees realised in cash (61).  
General fees, fines and forfeitures  
(62)  
Pleadership and Mukhtearship exami-  
nation fees  
Receipts of the Federal Court  
Receipts of the Official Assignee  
Miscellaneous fees and fines (63)  
Miscellaneous  
Recoveries of overpayments (22)  
Collection of payments for services  
rendered (23)  
Receipts in England

No. 60.

*Page 26, XXI-Administration of Justice*

Insert the following as a new minor head after the minor head "Receipts of the Official Assignee" under this major head :

"Receipts of the Official Receiver, Calcutta."

(List of Major and Minor Heads of Account, No 60, dated the 2nd February 1930.)

(Miscellaneous receipts of High Courts may be included with their fees though for those in Presidency towns a separate detailed head is desirable)

Fees of Subordinate Civil Courts

Magisterial fines

Other items

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers (if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority

(63) Under this head should be taken—

Cash receipts of record-rooms in offices the charges relating to which are debit-  
able to Administration of Justice

Fees received by Government Officers under Act XXVI of 1881 for perform-  
ing duties as notaries public

Fees or expenses deposited in Civil and Criminal Courts for the travelling and  
subsistence allowance of Government servants when summoned to give  
evidence in their official capacity in criminal cases or in civil cases to  
which Government is a party.

Fees and commissions of the Administrator General and the Official Trustees

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration—*contd*

## XXII JAILS AND CONVICT SETTLEMENTS

Jails (64)

Jail manufactures (65).

Convict receipts at Port Blair and Nicobars

Recoveries of overpayments (22).

Collection of payments for services rendered (23)

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

(64) Includes—

(a) Hire of convicts.

(b) Recoveries of transportation and jail charges from other Governments and Indian States when creditable as revenue

(c) Miscellaneous

(65) Under this head should be credited the gross selling price of any articles manufactured in a jail or in a Thuggee school of industry, and payment for work done in a jail, except at a jail press the receipts of which are creditable to "XLV—Stationery and Printing"

Only actual receipts from the public in cash, or receipts by transfer debit to some department, not classified under Jails and Convict Settlements, may be credited under "Jail Manufactures", and similarly only cash outlay may be debited. The same rule applies to receipts and charges under Stationery and Printing in the case of jail presses

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the Jails for consumption in them, either the raw material received and paid for should be debited as supplies or, if it has been debited to "Manufactures," it should be transferred from that head to the sub-head "Supplies"

These instructions do not prevent transfers by debit and credit being made in the administrative accounts of the Jails



## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## XXIII POLICE (66)

Contribution for Railway Police.  
(67).  
Police supplied to Railways  
Police supplied to municipal, cantonment and town funds (68)  
Police supplied to public departments, private companies and persons  
Receipts and recoveries on account of Presidency Police  
Recoveries on account of village police  
Cash receipts under the Arms Act (69).  
Fees, fines and forfeitures (70)  
Recoveries of overpayments (22)  
Collection of payments for services rendered (23) and (71)  
Miscellaneous (72)  
Receipts in England  
Loss or gain by exchange  
*Deduct*—Refunds

(66) See footnote (191)

(67) See footnote (188)

(68) Includes contributions on account of clothing, and any other recoveries on account of police supplied to Municipalities, etc., which are not taken by deduction from charges

(69) For cash receipts realised by the Police Department

(70) Includes infanticide receipts, cattle pound receipts (except in Madras where these receipts are credited to the head "XLVI—Miscellaneous—Other fees, fines and forfeitures"), receipts on account of public conveyances under the Public Conveyance Act, and fees for licenses for storing petroleum (in Madras and Assam these fees are credited to the head "XXI—Administration of Justice—Miscellaneous fees and fines" and in the Punjab to the head "XLVI—Miscellaneous—Other fees, fines and forfeitures" as the petroleum licenses in these provinces are issued by the Sub Divisional Magistrates and Deputy Commissioners respectively) and any other fees levied for services controlled by the Inspector General of Police

(71) Contributions on account of uniform and charger allowances relating to members of Indian Police recovered from foreign employers should be credited to this head

(72) Includes any recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, such as provisions supplied to Chittagong Frontier Police. Recoveries from policemen on account of lost clothing may be credited under this head

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

## XXIV PORTS AND PILOTAGE

## A. MAJOR PORTS

(1) Bengal Pilot Service . . .

Pilotage receipts (73).

Miscellaneous

Receipts in England.

Loss or gain by exchange.

*Deduct* Refunds

(2) Other Receipts . . .

Survey fees

Fees for engagement and discharge of  
seamen

Fees for registration of vessels.

Examination fees and miscellaneous.

Receipts in England

Loss or gain by exchange

*Deduct* Refunds

## B.—OTHER PORTS—

Sale proceeds of vessels and stores.

Freight, passage and tonnage

Registration and other fees

Miscellaneous

Receipts in England

Loss or gain by exchange.

*Deduct*—RefundsXXV LIGHTHOUSES AND LIGHT-  
SHIPS

Light dues

Contributions

Miscellaneous.

Receipts in England

Loss or gain by exchange.

*Deduct* Refunds.

(73) Includes—

Pilotage receipts.

Lead money for Volunteers.

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd.*

## XXVI. EDUCATION (74)—

A. University . . . .	Fees, Government Arts College
	Fees, Government Professional Colleges
B. Secondary . . . .	Fees, Government Secondary Schools.
C. Primary . . . .	Fees, Government Primary Schools.
D Special . . . .	Fees and other receipts, Government Special Schools (75)
E General . . . .	Contributions (76).
	Income from endowments (77)
	Recoveries of overpayments. (22).
	Collection of payments for services rendered (23)
	Miscellaneous (78)
	Receipts in England
	Loss or gain by exchange.
	<i>Deduct Refunds</i>

(74) See footnote (220)

(75) The receipts of Reformatory Schools such as sale proceeds of manufactured articles and workshop receipts should, where the charges for these Schools are classified under "Education", be taken under this head

(76) These are contributions from Indian States, municipalities and private persons

(77) The capital value of the endowments should not appear in the accounts  
Income from all sources including interest on Government Securities belonging to the endowments should be credited under this head

(78) Includes the sub-heads "Sale-proceeds of books", "Examination Fees", and "Miscellaneous" The rents derived from the Government School and College hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head. As an exception to this rule, such receipts in Bihar and Orissa where College (or School) fees and hostel rents are invariably collected together and one receipt is granted in respect of both, are credited to the head "Fees" relating to the institutions to which the hostels are attached

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd* }

XXVII. MEDICAT. . . .	Medical School and College fees. (79)
	Hospital receipts (80)
	Radium Institute Receipts
	Mental Hospital Receipts (81)
	Sale of medicines
	Contributions (76)
	Income from endowments (77)
	Recoveries of overpayments (22)
	Collection of payments for services rendered (23)
	Miscellaneous
	Receipts in England
	Loss or gain by exchange
	<i>Deduct</i> Refunds

(79) The fees from schools and colleges may be shown under separate detailed heads

(80) Includes receipts from paying patients and Lock-Hospital receipts.

(81) Includes receipts for maintenance of non-pauper patients and the proceeds of patients' labour.

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

XXVIII PUBLIC HEALTH .	Sale-proceeds of sera and vaccines, etc.
	Contributions (76)
	Income from endowments (77)
	Recoveries of overpayments (22)
	Collection of payments for services rendered (23)
	Miscellaneous (82)
	Receipts in England
	Loss or gain by exchange
	<i>Deduct</i> Refunds

(82) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical". When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment debited to "Public Health Establishment" under "39 — Public Health".

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd.*

XXIX. AGRICULTURE . . .	Agricultural receipts (83)
	Recoveries of overpayments (22)
	Collection of payments for services rendered (23)
	Receipts in England.
	Loss or gain by exchange.
	<i>Deduct</i> Refunds

(83) (a) Includes receipts on account of experimental cultivation. The different experiments may be represented by separate detailed heads — Cotton, Silk, Tea, Cotton-gin, etc

(b) Botanical and other public garden receipts and "Receipts on account of public exhibitions and fairs" should be shown as separate sub-heads under this minor head

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration. *contd.*

XXX VETERINARY	.	Veterinary College and School fees.
		Other receipts (84)
		Collection of payments for services rendered (23)
		Receipts in England
		Loss or gain by exchange.
		<i>Deduct</i> Refunds
XXXI — CO-OPERATION	.	.
		Audit fees
		Miscellaneous receipts (85)
		Receipts in England
		Loss or gain by Exchange
		<i>Deduct</i> Refunds

(84) Includes the sub-head "Bacteriology" "Receipts on account of the sales of the anti-rinderpest serum issued from the Imperial Institute of Veterinary Research, Muktesar", are adjusted under the sub-head solely on the books of the Accountant General, Central Revenues

(85) Includes also all recoveries made by the Registrar, Co-operative Societies, except fees for the audit of the accounts of Co operative Banks and Societies

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

XXXII. INDUSTRIES . . .	Industries
	Cinchona plantations
	Fisheries
	Indian School of Mines
	Recoveries of overpayments (22)
	Collection of payments for services rendered (23)
	Receipts in England.
	Loss or gain by exchange
	<i>Deduct</i> Refunds.



## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration—*contd*

## XXXIII —AVIATION

. Aviation Receipts.  
Receipts in England  
Loss or gain by exchange.

## XXXIV. BROADCASTING

. Licence Fees  
Other Receipts.  
Receipts in England.  
Loss or gain by exchange.  
*Deduct* Refunds

## No. 19.

Page 36, XXXIII-Aviation

*Insert* the following minor head under this major head .

“ *Deduct-Refunds* ”

(List of Major and Minor Heads of Account, No 19, dated the 1st December 1938 )

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

XXXV INDIAN STORES DEPART-  
MENT

Fees on account of purchase of stores.  
Fees on account of inspection of stores-  
purchased through the Depart-  
ment  
Fees on account of inspection of stores-  
not purchased through the Depart-  
ment  
Testing fees recovered by the Govern-  
ment Test House  
Testing and Inspection fees recovered  
by the Metallurgical Inspectorate.  
Other miscellaneous receipts  
Receipts in England  
Loss or gain by exchange  
*Deduct* Refunds

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *concl'd*XXXVI MISCELLANEOUS  
PARTMENTS

DE-

*Labour and Emigration*

Emigration fees (86)

Fees for the registration of Trade  
Unions (87)*Miscellaneous—*

Registration of Accountants.

Examination fees (88)

Patent fees (89)

Sale of stores and materials

Fees for the inspection of steam  
boilersRegistration of Joint-Stock Com-  
paniesAdministration of Indian Partner-  
ship Act, 1932.

Miscellaneous (90)

D. - - - - -

## No. 45.

*Page 38, XXXVI — Miscellaneous Departments Miscellaneous**Insert the following minor head above the minor head "Miscellaneous" —*  
"Fees realised under the Insurance Act, 1938"

(List of Major and Minor Heads of Account, No 45, dated the 2nd February 1939 )

(a) Internal (i.e., within British India)

(b) External (i.e., outside British India)

(87) The fees realised for the registration of Trade Unions under the Indian Trade Unions Act, 1926, are credited to this head

(88) Examination fees relating to examinations conducted by Departments which have no answering head on the receipt side of the account are taken to this head, e.g., examination fees realised by the Public Service Commission of the Central Government and by the heads of Audit Offices

(89) The fees realised by the Controller of Patents are credited to this head

(90) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any)

## MAJOR HEADS

## MINOR HEADS.

## G. Currency and Mint.

XXXVII	CURRENCY .	Share of Surplus Profits of the Reserve Bank (91)
		Currency Note Press
		Value of old Currency Notes assumed to be no longer in circulation.
		Value of unclaimed Currency Notes.
		Receipts in England
		Loss or gain by exchange
		Miscellaneous
		<i>Deduct</i> — Refunds

(91) This head is intended for the adjustment of surplus profits payable by the Reserve Bank under Section 47 of the Reserve Bank Act. The share of Bank profits payable to the Government of Burma under the provisions of Paragraph 2 (3) of Part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937, is taken in reduction of profits under this head.

## MAJOR HEADS

## MINOR HEADS

G. Currency and Mint *contd*

## XXXVIII MINT

Percentage chargeable on the coinage  
of new rupees

Fees for coining dollars, etc

Other gain on silver coinage opera-  
tionsProfit on circulation of nickel coins.  
(92)Profit on circulation of bronze and  
copper coins (92)

Assay Fees

Miscellaneous (93)

Receipts in England.

Loss or gain by exchange

*Deduct* Refunds

(92) The share of profits on the circulation of nickel and bronze coins payable to the Government of Burma under the provisions of Paragraph 4 (2) of Part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937, is taken in reduction of profits under these heads

(93) Includes receipts on account of sale of old stores and materials

## MAJOR HEADS

## MINOR HEADS

**H. Civil Works and Miscellaneous Public Improvements.**

XXXIX	CIVIL WORKS	.	.	Rents (47)
				Interest on Cemetery Endowments
				Ferry Receipts
				Tolls on Roads
				Receipts from Workshops
				Recoveries of expenditure
				Transfer from Central Road Fund.
				No. 57.

*Page 41. XXXIX-Civil Works*

*Delete the minor head ' Interest on Cemetery Endowments '.*

(List of Major and Minor Heads of Account, No 57, dated the 2nd February 1939 )

*Deduct Refunds*

(94) See footnote (334).

(95) Includes rents of land, sales of produce, including wood, grass, fruits-vegetables, etc, from compounds of buildings when such produce is Government property, supervision charges on sales of stock, value of stores found surplus, profits on stock due to revaluation, lapsed deposits, and fines and confiscated deposits which do not represent compensation for damage to works in progress [*vide* Note under footnote (49)]

## MAJOR HEADS

## MINOR HEADS

H. Civil Works and Miscellaneous Public Improvements *contd*

## XI. RECEIPTS FROM ELECTRIC SCHEMES

## I Hydro-Electric Schemes—

## A Name of Project

Gross Receipts . . .

*Deduct*

Working Expenses . . .

Sale of power.

Miscellaneous Revenue

Receipts in England.

Loss or gain by exchange

*Deduct* RefundsWorks expenditure financed from  
Ordinary Revenues

Maintenance proper

Provision for depreciation as calculated  
for transfer to the Depreciation  
Reserve Fund*Less* Amount to be spent from the  
Depreciation Reserve FundNet amount transferred to the  
Depreciation Reserve Fund.Renewals and Replacements from the  
Depreciation Reserve Fund.Provision for transfer to the Special  
Reserve Fund*Less*—Amount to be spent from the  
Special Reserve FundNet amount transferred to the Special  
Reserve FundExtraordinary Renewals and Replace-  
ments from the Special Reserve  
Fund

Establishment

Tools and Plant.

Suspense

Cost of power creditable to Bulk  
Supply

Charges in England

Loss or gain by exchange

Net Receipts . . .

## B Name of Project and so on.

## II Thermo-Electric Schemes—

## A. Name of Project

Gross Receipts . . .

*Deduct*

Working Expenses . . .

Net Receipts . . .

## B Name of Project and so on

As in I above

## MAJOR HEADS

## MINOR HEADS

**H.—Civil Works and Miscellaneous Public Improvements *concl'd.*****XI.I BOMBAY DEVELOPMENT  
SCHEME**

Rents from properties  
 Sales of electricity  
 Miscellaneous Receipts  
 Receipts in England  
 Loss or gain by exchange  
*Deduct* Refunds

**J. Miscellaneous.****XI.II RECEIPTS FROM INDIAN  
STATES**

Receipts from Indian States (96)  
*Deduct* Refunds.

**XI.III TRANSFERS FROM FAMINE  
RELIEF FUND (97) (327)**

(96) His Majesty has directed that all cash contributions and receipts due from or by an Indian State under Section 146 of the Government of India Act, 1935, should be placed at the disposal of the Central (Federal) Government. These receipts enter the accounts of the Crown Representative only formally, the entries on the receipt side of his account being offset by a deduct entry to represent the amount placed at the disposal of the Central Government. These receipts other than repayments in respect of loans are recorded under this head in the Central Accounts, the receipts from each Indian State being shown separately.

(97) This head is credited with the sums transferred from Famine Relief Fund to meet expenditure on Famine Relief and other objects of a revenue or capital nature, which is chargeable against the Fund. The head is not operated upon in provinces in which such transfers are treated as deductions from expenditure under "54-A—Famine Relief" and other heads concerned.

Transfers from the fund as *advances* on account of loans to cultivators under the Agriculturists' Loans Act, (*e g*, in Orissa) and for repayment of debt are accounted for through the head "Transfers from Famine Relief Fund" in the Debt Section of the account—[*vide* footnotes (356) and (357)]



## MAJOR HEADS

## MINOR HEADS

J —Miscellaneous *contd*XLIV —RECEIPTS IN AID OF SUPER-  
ANNUATION

Subscriptions to the Military Fund.

Receipts of the Military Orphan Fund.

Subscriptions to the Medical Retiring  
FundSubscriptions under the Indian Civil  
Service (Non-European Members)  
Family Pension RulesSubscription to the Bengal Civil Fund  
(98)Subscriptions to the Madras Civil  
FundSubscriptions to the Bombay Civil  
FundContributions for pensions and gratui-  
ties (99)Recoveries on account of capitalised  
marine pensions

Deductions for Marine Pension Fund

(98) To be divided into two detailed heads, " Ordinary " and " Additional ".

(99) Includes refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rule —

When leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, or, where there is no corresponding receipt head, to the minor head " Collection of payments for services rendered " under the major head " XLVI —Miscellaneous ", while the recoveries representing pensionary contributions should be credited to " XLIV —Receipts in aid of Superannuation ". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head " XLIV —Receipts in aid of Superannuation ". These rules apply to recoveries of foreign service contributions also, the recoveries representing contribution for leave, where this is levied separately, being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head " XLVI —Miscellaneous ", as the case may be.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be debited direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under the rules governing the treatment of recoveries of expenditure in the accounts, while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous. *contd*XLIV RECEIPTS IN AID OF SUPER-  
ANNUATION *contd*

## Miscellaneous

Receipts in England (100)

Loss or gain by exchange

*Deduct* Refunds

Leave and pension contributions of Military Officers in permanent civil employ lent to Foreign Service should be adjusted as indicated above, while contributions of Military officers and others in permanent military employ, including those in temporary civil employ, and contributions for pensions of Indian Soldiers lent for Imperial Service should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-Effective" as the case may be

Contribution recovered from foreign employers towards Government's liability under rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules is credited to this minor head

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited

(100) The sub-heads are—

A —*Secretary of State*—

Widows' Funds of the Home Establishment of the East India Company,  
Dividends

Subscriptions in aid of the India Office Provident Fund

Subscriptions in aid of Military Funds —

Bengal Military Orphan Society

Bengal Military Fund

Madras Military Fund

Bombay Military Fund

Subscriptions and Donations Indian Civil Service (Non-European Members)  
Family Pensions

Miscellaneous.

B —*High Commissioner for India*—

Subscriptions in aid of the Indian Civil and Military Funds —

Bengal Civil Fund

Bombay Civil Fund—Provident Branch

Deductions for Marine Pension Fund

Subscriptions and Donations Indian Civil Service (Non-European Members)  
Family Pensions

Wage deductions on account of contributions to Pensions

Miscellaneous

## MAJOR HEADS.

## MINOR HEADS

J. Miscellaneous *contd*

## XIV. STATIONERY AND PRINTING .

Stationery receipts. (101)

Sale of plain paper used with stamps.

Sale of gazettes and other Government publications

Other press receipts

Receipts in England.

Loss or gain by exchange.

*Deduct* Refunds

(101) Includes sale proceeds of stationery

Sale proceeds of stationery boxes, etc (This head is intended for the proceeds of stationery boxes sold by the Controller or Superintendent of Stationery and by the officers under the Crown Representative. The sale proceeds of boxes in which stationery is supplied from Central Stores should in other cases be credited to the head of account corresponding to the Department which sells the boxes and to "XLVI—Miscellaneous", when the sales are effected by departments for which there are no answering heads on the receipt side of the account)

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous—*contd*

## XLVI MISCELLANEOUS (102) .

Unclaimed deposits

Sale of old stores and materials.

Sales of land and houses, etc

Fees for Government audit (103)

Contributions (104)

Rents, rates and taxes

Naturalisation, passport and copy-right fees

Other fees, fines, and forfeitures (105)

(102) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads

(103) Includes fees from Courts of Wards for audit of their accounts

(104) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose -

(105) Marriage and burial fees

Fees for the services of the Government Examiner of Questioned Documents.

Other items (fees for stamping weights and measures, except in Bombay where they are credited to the head "XXXII—Industries—Industries", etc, certificate fees, Bombay, fees for inspection and copying declarations)

No. 58.

*Page 47, XLVI-Miscellaneous*

*Insert the following new minor head after the head 'Other fees, and forfeitures'*

*"Interest on Cemetery Endowments"*

*(List of Major and Minor Heads of Account, No 58, dated the 2nd February 19*

## MAJOR HEADS

## MINOR HEADS.

J. Miscellaneous *concl'd.*XIV. VI — MISCELLANEOUS *concl'd*

Receipts arising out of the Military Lands Scheme, Bombay (Bombay).  
 Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas (106)  
 Gain by exchange on local transactions (107)  
 Recoveries of overpayments (108)  
 Repayment to General Revenues of losses on Press Traffic, etc.  
 Collection of payments for services rendered (109)  
 Net gain by exchange on Remittance transactions  
 Miscellaneous (110)  
 Receipts in England (111)  
 Loss or gain by exchange  
*Deduct* Refunds

(106) See footnote (172)

(107) On transactions not affecting the London Account

(108) Cash recoveries of service payments in previous years (when the charges were debited to departments not having a corresponding receipt head)

(109) This minor head is used for those departments which have no special receipt head in the accounts

(110) The detailed heads are —

Unclaimed Supply Bills and Remittance Transfer Receipts of more than three years' standing (Military lapsed transfer receipts are adjusted in the books of the Defence Department)

Treasure Trove

Sale Proceeds of Durbar presents (Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate sub-head will suffice)

Commission on drawing and remitting interest on Government Securities and on Savings Bank investments

Percentages chargeable on European stores for Provincial Governments, Local Funds, etc., (showing separately—

(1) One per cent for Marine Insurance, cost of stores lost, general average, etc.,

(2) Two per cent for agency and departmental charges ;

Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans

Percentage on capital cost of furniture supplied to High Officers

Recoveries on account of law charges other than those in pauper suits (when the charges have been against departments not having an answering receipt head)

Toll fees on the Khyber Road

Other items (see instructions in footnote 295)

(111) The sub-heads are —

Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Iran  
 Miscellaneous Receipts

## MAJOR HEADS

## MINOR HEADS

## K. Defence Services.

XLVII DEFENCE RECEIPTS  
EFFECTIVE.

- A - Receipts in India
  - I Fighting Services
  - II Administrative Services
  - III Manufacturing Establishments (including stores)
  - IV Army Headquarters, Staff of Commands, etc.
  - V Purchase and sale of Stores, Equipment and Animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy).
  - VI Special Services

No 40

Page 49, XLVII. Defence Receipts Effective

Add the number '(111-A)' against the Group Minor head "A Receipts in India" under this Major head and insert the following as a new footnote (111-A).

"(111-A) A list of subheads under the Defence Services minor heads is given in the Annexure to this List".

(List of Major and Minor Heads of Account, No 40, dated the 2nd February 1939)

XI Royal Indian Navy (including stores).

XII. Quetta Reconstruction.

B. Receipts in England

(Minor heads as above)

Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS.

K. Defence Services *concl'd.*XIVIII. DEFENCE  
NON-EFFECTIVE

## RECEIPTS—

## A Receipts in India.

## I Army.

## II Royal Air Force

## III Royal Indian Navy.

## B.—Receipts in England

(Minor heads as above).

Loss or gain by exchange.

## No 41.

*Page 50, XLVIII —Defence Receipts—Non-Effective—**Insert the number ' (111-A) ' against the Group Minor head " A  
Receipts in India " under this Major head**(List of Major and Minor Heads of Account, No 41, dated the 2nd February 1939 )*

## MAJOR HEADS.

## MINOR HEADS.

L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

XLIX. GRANTS-IN-AID FROM CENTRAL GOVERNMENT (112).

L. MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS

(112) Receives grants to Provinces under Section 142 of the Government of India Act, 1935 Grants-in-aid to Coorg from the Central Government are also taken to this head



## MAJOR HEADS

## MINOR HEADS.

## M. Extraordinary Items.

II. EXTRAORDINARY RECEIPTS (113)	Annuity receipts from Government of Burma
	Sale of land.
	Sale of other Government Assets.
	Other items
	<i>Deduct</i> Refunds
	Receipts in England
	Loss or gain by exchange

(113) Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head the amounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 181 (6) of the Audit Code, may be credited under this head if Provincial Government desires to distinguish them from the ordinary revenues of the year

MAJOR HEADS

MINOR HEADS.

## BB Railway Capital Account outside the Revenue Account (114).

LIII CAPITAL CONTRIBUTED BY RAIL-  
 WAY COMPANIES AND INDIAN  
 STATES TOWARDS OUTLAY ON  
 STATE RAILWAYS

(114) This head will not be required, when the Federal Railway Authority is established under the provisions of Part VIII of the Government of India Act, 1935

## MAJOR HEADS

## MINOR HEADS.

## A. Direct Demands on the Revenue.

1. CUSTOMS . . .	Sea Customs, charges at the Ports (115)
	Land Customs, charges (116).
	Assignments and Compensations.
	Miscellaneous.
	Charges in England (117).
	Loss or gain by exchange.

(115) The charges of each principal port should be stated under a separate sub-head

Charges in connection with Jute Export duties should be shown separately, if possible.

(116) This head may, if necessary, be amalgamated with the head "Sea Customs, etc"

(117) Should be shown under the following sub-heads.—

Leave Salaries and Deputation Pay

Sterling Overseas Pay

Stores for India

Other charges

Under each of these sub-heads the charges should be distinguished between expenditure of the Secretary of State and that of the High Commissioner for India

Other sub-heads may be opened to meet the requirements of Government according to the principle laid down in Note 1 of the General Note

Charges for stores purchased in England on account of the Public Works Department are taken to the minor head "Suspense—London Stores" under the Public Works Major head concerned. This procedure will apply *mutatis mutandis* to other Departments and Commercial Services where the value of stores purchased in England has to be included in the accounts of works or stock

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd*

2 CENTRAL EXCISE DUTIES .	Charges on collection of Excise Duty on Sugar (118)
	Charges on collection of Excise Duty on Matches
	Payments to Indian States of share of Match Excise Duty.
	Charges on collection of Excise Duty on Mechanical Lighters.
	Charges in England (117)
	Loss or gain by exchange

(118) Similar minor heads may be opened as and when necessary in respect of charges connected with the collection of excise duties on other articles

MAJOR HEADS

MINOR HEADS.

A. Direct Demands on the Revenue *contd.*

## 3. CORPORATION TAX .

Collection of Corporation Tax

Charges in England (117).

Loss or gain by exchange.

## MAJOR HEADS

## MINOR HEADS.

A. Direct Demands on the Revenue *contd.*

4 TAXES ON INCOME OTHER THAN CORPORATION TAX	Collection of Income Tax (119) <sub>s</sub>
	Other charges.
	Charges in England (117)
	Loss or gain by exchange.

(119) Includes charges for collection of Super-tax. Charges for collection of Corporation Tax will be accounted for under this head in the first instance. At the end of the year a proportionate share determined according to such method as may be decided upon will be transferred to "3—Corporation Tax Collection of Corporation Tax" by credit to a separate sub-head "*Deduct*—Proportionate charges transferred to 3—Corporation Tax" to be opened under this head.

## MAJOR HEADS

## MINOR HEADS

## B Charges of Salt and Central Excises in Provinces.

Direction

Page 58, 5 Salt

Substitute the following for the existing minor heads under this Major head :

## A Charges of the Northern India Salt and Central Excises Department.

Direction.

Manufacture and Sale.

Engineering Section.

Medical Establishment.

Contribution to the Renewals Reserve Fund.

Renewals and Replacements.

*Deduct* Amount met from the Renewals Reserve Fund.

Cost of Accounts and Audit.

Pensionary charges and contributions to Provident Fund. }

Preventive Establishment.

Interest on Capital.

Royalties and Compensations.

Miscellaneous.

Loss or gain by exchange.

## B Other Revenue Expenditure

Preventive Establishments.

Interest on capital

Royalties and compensations.

Miscellaneous

## II Charges in Provinces.

Direction

Preventive Establishments.

Medical Establishments

Salt purchase and freight

Works

Royalties and Compensations

Charges in England (117)

Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd*

6 OPIUM . . . . .	Superintendence and other Establishment in the United Provinces
	Ghazipur Opium factory
	Other Opium Agencies and Establishments
	Purchase of Opium
	Payments for Special cultivation in Malwa
	Payments to Cultivators in the United Provinces
	Compensations
	Miscellaneous Opium Charges in Calcutta
	Works
	Neemuch Opium Factory
	Miscellaneous (120)
	Charges in England (117)
	Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS

A. Direct Demands on the Revenue *contd*

## 7. LAND REVENUE

Charges of administration (121).  
 Management of Government estates (122)  
 Charges on account of land revenue collections (123)  
 Charges on account of fishery collections  
 Survey, Settlement and Record Operations  
 Land Records (124)  
 Charges on account of encumbered estates  
 Allowances to District and Village Officers (125)  
 Assignments and Compensation (126)  
 Charges in England (117)  
 Loss or gain by exchange

(121) This head includes all district administrative charges other than those debited to the group-head 'E — District Administration' subordinate to the major head '25 — General Administration' under the principle enunciated in footnote (169)

The sub-heads under this minor head vary from province to province according to the actual constitution of the district staff

(122) Government Estates are estates of which the rental temporarily or permanently belongs to Government. The charges may be shown under three divisions

- (a) Collection of Revenue
- (b) Outlay on Improvement
- (c) Cost of Settlement

Where commission is paid on the collection of rents of Government estates, it should be debited to (a) under this head, and not to "Charges on account of land revenue collections"

The survey and settlement of a permanent estate, if done as an isolated business and not as part of a general arrangement for survey and settlement, should be taken to (c) under this head

(123) Includes commission on Land Revenue Collections

Percentage allowed as remuneration to village officers (Bombay)

(124) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads "Superintendence" and "District charges". All Patwari and Kanungo charges should be shown under the latter head (except in Bengal, Bihar and Orissa)

— — — — — Charges consist mainly of allowances paid to village officials, many

## No. 12.

Page 60, Foot-note (126)

Insert the following as item (4) renumbering the existing item (4) as item (5).

"(4) Allowances to temples etc, known as 'Beriz' deductions from land revenue receipts"

(List of Major and Minor Heads of Account, No 12, dated the 1st December 1938)

## MAJOR HEADS

## MINOR HEADS

A Direct Demands on the Revenue *contd*

8. PROVINCIAL EXCISE . . .	Superintendence
	District Executive Establishment (127)
	Distilleries (128)
	Departmental and Commission shops.
	Cost of opium supplied to Provincial Excise Department (129)
	Purchase of Ganja and other drugs
	Compensations
	Excise Bureau (128)
	Charges in England (117)
	Loss or gain by exchange

(127) Includes Inspection and Prevention

In Bengal and Bombay the nomenclature used for this minor head is "District charges"

(128) In Bengal charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges"

(129) As soon as the opium is supplied to the Provincial Excise Department from the factory the cost price thereof is debited to this head by credit to the head "Cost price of opium sold to Provincial Governments" under "VI—Opium"

## MAJOR HEADS.

## MINOR HEADS.

A. Direct Demands on the Revenue *contd.*

## 9. STAMPS

## A. Non-Judicial . . . .

Superintendence (130)

Central Stamp Office at Calcutta.

Charges for the sale of stamps (131).

Cost of stamps supplied from Central Stamp Stores (132)

Cost of stamps supplied from Provincial Stamp Stores

## B Judicial . . . .

Superintendence (130)

Charges for the sale of stamps (131).

Cost of Stamps supplied from Central Stamp Stores (132)

Cost of stamps supplied from Pro-

Page 62, footnote (133)

No. 14

*Reconstruct this foot-note as under .*

“ (133) Subdivided into

(1) Capital Account

(2) Revenue Account

. The latter head includes—

(i) Working expenses including charges in England [e.g., (1) Sterling Overseas pay, (2) Stores for India and (3) Allowances and fees to scholars]

(ii) Interest on capital ”

(List of Major and Minor Heads of Account, No. 14, dated the 1st December 1938 )

may be shown under a single minor head outside the division

Contingencies of Collectors' offices properly debitable to 'Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone

(131) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps

(132) The cost of stamps supplied from the Central Stamp Stores is debited to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any.

(133) Includes—

Working expenses, including charges in England [e.g. (1) Sterling Overseas Pay, (2) Stores for India and (3) Allowances and fees to Scholars]

Interest on Capital.

## MAJOR HEADS.

## MINOR HEADS

A. Direct Demands on the Revenue *contd.*

10. FOREST . . . . .	General Direction (134).
	Forest Research Institute
	Conservancy and Works.
	Establishment
	Interest on Capital (135).
	Charges in England (117).
	Loss or gain by exchange.

(134) The charges on account of the pay, allowances and contingencies of the Inspector-General and Chief Conservators of Forests (or other officers of similar standing) should be shown under this head

(135) This head records the interest on capital outlay on individual forest schemes which is specifically met from borrowed funds

MAJOR HEADS

MINOR HEADS.

A. Direct Demands on the Revenue *contd.*

11. REGISTRATION . . .	Superintendence
	District charges.
	Charges in England (117).
	Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS.

A. Direct Demands on the Revenue *contd*12. CHARGES ON ACCOUNT OF MOTOR  
VEHICLES ACTS

Charges of collection (136).

Inspection of Motor Vehicles.

Compensations to local bodies, etc.

Other charges.

Transfer to the United Provinces  
Road Fund.

Charges in England (117)

Loss or gain by exchange

(136) The cost of special establishment, if any, entertained for administration of Motor Vehicles Acts is shown under this head. Such charges incurred in any Administrative Department of Government may be debited to the major head connected with the Department concerned.

## MAJOR HEADS

## MINOR HEADS.

A. Direct Demands on the Revenue *concl'd*

13. OTHER TAXES AND DUTIES (137).	Collection charges
	Entertainment Tax
	Betting Tax
	Luxury Tax.
	Charges under the Electricity Acts.
	Charges in connection with Tobacco
	Duties.
	Charges in England (117)
	Loss or gain by exchange.

(137) Separate minor heads may, if necessary, be opened with the approval of the Auditor General for the record of collection charges in respect of any other taxes and duties that may be levied. Such minor heads will not be included in this compilation but they may be mentioned by the Accountants General in their own Manuals.

## MAJOR HEADS.

## MINOR HEADS.

## AA. Principal Revenue Heads—Capital outlay on Salt Works within the Revenue Account.

## 5-A CAPITAL OUTLAY ON SALT WORKS.

Plant and machinery

Other items

Charges in England (117)

*Deduct* Receipts and recoveries on capital Account

Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS

## B. Railway Revenue Account (138).

15-A. STATE RAILWAYS	Interest on Debt.
Commercial Lines	Interest on Capital contributed by Companies and Indian States
15-B STATE RAILWAYS	
Strategic Lines . . . . .	Interest on Debt
15-C SUBSIDISED COMPANIES .	
15-D MISCELLANEOUS RAILWAY EXPENDITURE	
Commercial Lines .	
15-E. MISCELLANEOUS RAILWAY EXPENDITURE—	
Strategic Lines .	

## BB. Railway Capital Account within the Revenue Account.

16. CONSTRUCTION OF RAILWAYS  
(DEBILITATED TO PROVINCIAL)  
No. 35.

Page 68—

Insert the number (37-A) in the 'Minor Heads' column against the Major Heads "15-C Subsidised Companies", "15-D Miscellaneous Railway Expenditure Commercial Lines" and "15-E Miscellaneous Railway Expenditure Strategic Lines".

(List of Major and Minor Heads of Account, No. 35, dated the 2nd February 1939)

(138) When the provisions of Part VIII of the Government of India Act, 1935 come into force, the major heads under this Section will be replaced by a single head —  
"15 Miscellaneous Railway Expenditure".

## MAJOR HEADS

## MINOR HEADS

## C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.

17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT (139).	Irrigation Works Navigation, Embankment and Drain- age Works
18 OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	
A Irrigation Works	
(1) Works for which no Capital accounts are kept	Works Extensions and Improvements. Maintenance and Repairs Establishment (51) Tools and Plant (52) Suspense (53) Charges in England (117) Loss or gain by exchange
(2) Miscellaneous Expenditure	Establishment (51) Tools and Plant (52) Other charges Grants-in-aid Suspense (53) Charges in England (117) Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS.

**C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works *concl'd.***

**18.—OTHER REVENUE EXPENDITURE  
FINANCED FROM ORDINARY  
REVENUES *concl'd***

**B. Navigation, Embankment and  
Drainage Works**

(1) Works for which no Capital  
accounts are kept

As for A (1) above.

(2) Miscellaneous Expenditure .

As for A (2) above

*Deduct* Amount financed from  
Famine Relief Fund

Net Amount Financed from Ordinary  
Revenues

**18. (1) OTHER REVENUE EXPENDI-  
TURE FINANCED FROM  
FAMINE RELIEF FUND**

Irrigation Works  
Navigation, Embankment and Drain-  
age Works.

## MAJOR HEADS

## MINOR HEADS

**CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.**

<b>19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS</b>	
A    Financed from Famine Relief Fund	Irrigation Works Navigation, Embankment and Drainage Works
B    Financed from Ordinary Revenues	Same as for A above
<i>Deduct</i> Repayments of Capital Expenditure financed from Ordinary Revenues	Irrigation Works Navigation, Embankment and Drainage Works.
Net amount financed from Ordinary Revenues	Irrigation Works. Navigation, Embankment and Drainage Works.

**D. Posts and Telegraphs Revenue Account.****20. POSTS AND TELEGRAPHS**

Interest on Debt

**DD. Posts and Telegraphs Capital Account within the Revenue Account.****21. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.**

No. 38.

Page 71

*Insert* the number '(54-A)' in the 'Minor Heads' column against the Major Heads "20 Posts and Telegraphs—Interest on Debt" and "21 Capital Outlay on Posts and Telegraphs".

(List of Major and Minor Heads of Account, No 38, dated the 2nd February 1939)

## MAJOR HEADS

## MINOR HEADS

## E. Debt Services.

## 22 INTEREST ON DEBT AND OTHER OBLIGATIONS—

## A. Interest on Ordinary Debt

## (1) Rupee Debt

1 *Interest on Permanent Loans—*

NOTE: A separate detailed head to be opened for interest payment on each denomination of loan

2 *Discount on Loans—*

NOTE: Discount relating to each denomination of loan should be shown separately.

3 *Floating Loans—*

Discount on Treasury Bills (140).

Interest on other Floating Loans (141)

4 *Other Items—*

Interest on Expired Loans

Management of Debt

Brokerage, Commission, etc

Miscellaneous—Advertisement charges, etc

## 5 Interest on Loans taken from the Central Government

6 *Deduct* Interest realised on investments of cash balances (142)

(140) The debit under this head in the accounts of a particular year is to be limited to the discount actually accrued during that year. This is effected in the manner indicated below. On the issue of a Treasury Bill, the entire amount of discount should be debited in the first instance to this head. At the end of the year this head should be relieved of that portion of the discount on Treasury Bills outstanding on the 31st March which has not yet accrued, by credit to this head and debit to a separate detailed head "Discount on Treasury Bills" subordinate to the minor head "Suspense Account" in the Deposit Section. On maturity of the Treasury Bill in the following year the amount of discount accruing in that year should be debited to this head by credit to the detailed head under "Suspense Account" mentioned above, thus clearing the debit outstanding under that head.

As regards Treasury Bills issued by the Government of India, the necessary adjustment in respect of part discount in respect of bills outstanding on the 31st of March is made by the Account Officers in consultation with the Finance Department of the Central Government. Similar adjustments in respect of Treasury Bills issued by Provincial Governments should be made by the Accountant General in consultation with the Government concerned.

(141) Temporary detailed heads should be opened as occasion requires.

(142) See Footnote (376).

MAJOR HEADS.

MINOR HEADS.

E. Debt Services *contd.*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd*A. Interest on Ordinary  
Debt *contd.*

## (ii) Sterling Debt

- 1 Interest on Loans contracted in England under various Acts (A separate detailed head to be opened for interest on each denomination of sterling loan)
- 2 Interest portion of Annuities created in purchase of Railways (143)

(143) The capital portion of these payments is debited to Section N—Permanent Debt. The payments relating to each Railway may be recorded separately

## MAJOR HEADS

## MINOR HEADS

E. Debt Services *contd*22. INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd.*A INTEREST ON ORDINARY  
DEBT *concl'd*(ii) Sterling Debt *concl'd*3 Interest on outstanding liabilities  
of Railway Companies taken over  
on purchase or termination of  
contract (111)4 Interest on liabilities assumed in  
respect of British Government 5  
per cent War Loan (1929-47)

5 Discount on Loans

6 Management of Debt

7 Other Items

Difference between par value and  
cost of India Bonds purchased  
for cancellationStamp duty on transfers and Powers  
of Attorney, etc

8 Interest on Floating Loans.

9 Loss or gain by exchange

(144) The detailed heads are —

Interest on East Indian Railway Irredeemable Debenture Stock,  $4\frac{1}{2}$  per cent

Interest on East Indian Railway new Debenture Stock, 3 per cent

Interest on East Indian Railway Debenture Stock,  $3\frac{1}{2}$  per cent

Interest on Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent

Interest on South Indian Railway Irredeemable Debenture Stock,  $4\frac{1}{2}$  per centInterest on Great Indian Peninsula Railway Irredeemable Debenture Stock, 4  
per centInterest on Great Indian Peninsula Railway Irredeemable Debenture Stock,  $3\frac{1}{2}$   
per cent

Interest on Burma Railways' Debenture Stock, 3 per cent

## MAJOR HEADS.

## MINOR HEADS

E.- Debt Services *contd*22. INTEREST ON DEBT AND OTHER  
OBLIGATIONS *contd.*B. Interest on Unfunded  
Debt1. *Special Loans*Interest on Loans from the late  
King of Oudh.Interest on other Special Loans.  
(145)2 *Treasury Notes of Service and other  
Funds* (146)3 *Deposits of Service Funds bearing  
interest* (147)Interest on Bengal Uncovenanted  
Service Family Pension Fund.Interest on Bombay Family  
Pension Fund of Government  
ServantsInterest on Bengal and Madras  
Service Family Pension Fund.Interest on Madras Military Assis-  
tant Surgeons' Fund4. *Savings Bank Deposits* (147)Interest on Post Office Savings  
Bank Deposits (P & T.)Bonus on Post Office Cash Certi-  
ficates (P & T) (148).Payments to Post Office for Savings  
Bank and Cash Certificate work

(145) Detailed heads may be provided to show separately the interest payable on different interest bearing obligations treated as Special Loans

(146) Includes interest on—

Treasury Notes on account of Soldier's Savings Bank Deposits

Treasury Notes on account of the Bhonsla and other Nagpur Temples

Madras non-transferable Treasury Notes at 4 per cent

(147) Interest on Savings Bank Deposits, State Provident Funds and Special Deposit Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt".

(148) See footnote (326)



## MAJOR HEADS.

## MINOR HEADS

E. Debt Services *contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS *contd*B.—Interest on Unfunded  
Debt *contd.*

- 5 *State Provident Funds* (147)  
Interest on General Provident Fund.
- Interest on Indian Civil Service  
Provident Fund
- Interest on Indian Civil Service  
(Non-European Members) Pro-  
vident Fund
- Interest on Defence Services Officers'  
Provident Fund
- Interest on Contributory Provident  
Funds
- Interest on Deposits in State Railway  
Provident Institutions
- Interest on Companies Railways Pro-  
vident Funds
- Interest on Other Miscellaneous Pro-  
vident Funds

## MAJOR HEADS

## MINOR HEADS

E. Debt Services—*contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS—*contd*B Interest on Unfunded  
Debt—*concl'd*.6 *Special Deposit Accounts* (147)  
and (149)—Interest on General Family Pension  
FundInterest on Hindu Family Annuity  
FundInterest on Bengal Christian Family  
Pension FundInterest on Bombay Family Pension  
Fund of Government Servants,  
Life Assurance Branch

No. 44.

*Page 77, Footnote 149**Substitute the following for this footnote*

“(149) These are funds, mostly under private management, which are permitted to deposit their money with Government at certain specified rates of interest”

(List of Major and Minor Heads of Account, No 44, dated the 2nd February 1939)

**Payments in England**Interest on balances of the Indian  
Civil Service Family Pension Fund.Interest on balances of the Indian  
Military Service Family Pension  
FundInterest on balances of the Superior  
Services (India) Family Pension  
FundInterest on balances of the Indian  
Military Widows' and Orphans'  
Fund

Loss or gain by exchange

(149) These are funds under private management which are permitted to deposit each with Government at Savings Bank rates of interest.

## MAJOR HEADS

## MINOR HEADS

E Debt Services *contd*22 INTEREST OF DEBT AND OTHER  
OBLIGATIONS *contd*

## C Interest on Other Obligations.

Interest on Depreciation Reserve  
and other Reserve FundsInterest on Railway Reserve  
FundInterest on Depreciation Reserve  
Fund RailwaysInterest on Renewals Reserve  
Fund Northern India Salt  
Revenue DepartmentInterest on Renewals Reserve  
Fund Posts and Telegraphs  
Department

## MAJOR HEADS.

## MINOR HEADS

E. Debt Services *contd*22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS *contd*C Interest on Other Obligations *concl'd**Interest on Depreciation Reserve and other Reserve Funds concl'd*Interest on General Reserve Fund -  
Lighthouses and LightshipsInterest on Depreciation Reserve  
Fund Lighthouses and Light-  
shipsInterest on Additions and Replace-  
ment Reserve Fund Lighthouses  
and LightshipsInterest on deposits of Depreciation  
Reserves of Government Com-  
mercial undertakings (150).*Other Items*Interest on Charitable and other  
FundsInterest on unexpended capital de-  
posited by Railway Companies  
with the Secretary of State

Miscellaneous (151)

**Payments in England**Interest on Bengal and North West-  
ern Railway 5 per cent Deben-  
ture Stock Discount Sinking Fund.

Loss or gain by exchange

(150) Interest allowed on Depreciation Reserves of Government commercial undertakings deposited with Government is debited to this head

(151) Includes interest on sums or property repaid or returned to non enemy nationals—on Departmental Fine and Guarantee Funds—on Revenue Refunded—on Compensation paid for Land—on Law charges—on other Accounts Includes also advertisement and other charges (other than the Bonus) connected with Post Office Cash Certificates

## MAJOR HEADS

## MINOR HEADS

**E —Debt Services—contd****22 INTEREST ON DEBT AND OTHER  
OBLIGATIONS *concl'd*****D Transfers . . . . .** *Deduct*

(1) Interest transferred to Commercial Departments (152)

(2) Interest transferred to Forest Department

(3) Interest paid by Provincial Governments

(4) Interest portion of equated payments on account of commuted value of pensions (153)

(5) Interest met from Subventions from Central Road Fund

**England**

(6) Interest transferred to Commercial Departments (152), (154)

**No 17***Page 80, Foot-note (153)**Delete the second sentence of this foot-note**(List of Major and Minor Heads of Account, No 17, dated the 1st December 1938 )*

(152) The amounts transferred to different Commercial Departments may be recorded under separate detailed heads

(153) See footnote (306) In the Central section this minor head will appear on the books of the Accountant General, Central Revenues, only

(154) Accountants debitable to State Railways for management of Railway Specific Debt should be shown separately under Railways

MAJOR HEADS

MINOR HEADS

E. Debt Services *concl'd*

23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	Sinking Funds (155) Other appropriations (156)
---	---

(155) A detailed head should be opened for each of the loans for which a Sinking Fund is established

(156) This head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds

## MAJOR HEADS

## MINOR HEADS

## F. Civil Administration.

## 25. GENERAL ADMINISTRATION

## A Heads of Provinces (including Governor General, Executive Council and Ministers) (157)

Salary of the Governor General.  
GovernorSecretarial Staff of Governor General.  
Governor.  
(158)Staff and household of { Governor General.  
Governor  
(159)Sumptuary allowance of { Governor General.  
Governor

No 1

*Page 82, 25-General Administration**Insert the following as a new minor head under the sub-major head "A- Heads of Provinces (including Governor General, Executive Council and Ministers) "**" Other charges "**(List of Major and Minor Heads of Account, No 1, dated the 1st December 1938 )**Private Secretary to a Governor where this designation is retained) and of their establishment as well as any other expenditure falling under Section 305 of the Government of India Act, 1935, are shown under this head**(159) Includes all charges on account of the pay and allowances, etc., of Military Secretary, Aides de-Camp and other personal staff of Heads of Provinces and of their establishments and contingencies. The charges on account of the establishment of the Military Secretary to the Governor General, Comptroller of Viceregal House and of his establishment and of contingencies are recorded under this head but the pay and allowances, etc., of the Military Secretary himself, Aides-de-Camp and Bodyguard of the Governor General are debited to Defence estimates**The purchase of motor cars for the Heads of Provinces is debited to this head**The travelling and other allowances granted to Indian Officers of the Regular Army or Military Police on the retired list, while doing duty as honorary Aides-de-Camp to a Governor, will also be taken under this head**The charges connected with the upkeep of Governor General's gardens are also recorded under this head**(160) Under this head are included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the maintenance of State motor cars**(161) This head is meant for expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the Governor General and the Heads of Provinces which is met from the contract grant. Charges on account of the purchase of State motor cars for the Governor General and the maintenance of State motor cars for Heads of Provinces are also debited to this head**(162) Suitable detailed heads may be opened under this head to suit the circumstances of each province**(163) Charges of Chief Commissioners, Delhi, Baluchistan and Coorg, should be recorded under this head*

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration—*contd*25 GENERAL ADMINISTRATION  
*contd*

## B --Legislative Bodies

Council of State  
 Indian Legislative Assembly  
 Provincial Legislative Assembly  
 Legislative Assembly Department  
 Provincial Legislative Council  
 Elections for Legislatures (164).  
 Civil Secretariats (165)  
 Public Service Commission.

C Secretariat and Headquarters  
 Establishments  
*Page 83, Footnote (165)*

*Insert the following between the words "Government" and "are" in line 4 of this footnote :*

*"and of the Secretariat of the Principal Supply Officers' Committee (India)".*

[ List of Major and Minor Heads of Account, No 80, dated the 1st April 1939 ]

## D --Commissioners

Commissioners (168)

## E District Administration (169)

General Establishments (170)  
 Sub-divisional Establishments  
 Other Establishments  
 Original Works  
 Repairs

## F -- Works

(164) This head records the charges connected with the elections for the Indian and Provincial Legislatures and also those incurred in connection with commissions appointed from time to time for the trial of petitions against elections to Indian and Provincial Legislatures

(165) The charges of different departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub-head. The charges of the Intelligence Bureau attached to the Home Department of the Central Government are also taken under this head

(166) Where such an officer exists in any province, the pay and allowances of the Inspector General and the cost of any combined establishment are taken to this head but where separate establishments are employed on the different services they are shown under the respective major heads. A similar procedure may be followed in other cases in which administrative services relating to more than two major heads of account are combined in a single charge for purposes of control. Thus, the charges of the Director of Land Records, Inspector General of Registration and Registrar of Births, Deaths and Marriages in Bombay, which are combined in a single post, are recorded under a separate minor head subordinate to "25—General Administration". The charges of the Director of Land Records and Surveys, Superintendent of Stamps, Inspector General of Registration, etc., in Assam are also treated in the same way

(167) Records the cost of the audit of Local Fund Accounts

(168) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under "27—Administration of Justice—Civil and Sessions Courts"

(169) In determining the precise charges on account of district administration which should be debited under this head, the general principle should be that any part of such charges which is definitely expended upon work connected with a single major head should be taken as a charge against that major head, while the rest of the charges spent upon work connected with more than one major head should be taken to this head

(170) Charges on account of Treasury should be recorded under a separate sub-head—Charges for acquiring old and foreign coins under the Indian Treasure Trove Act should be treated as contingent charges of the Treasury



## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 25 —GENERAL ADMINISTRATION

*contd*

## G Miscellaneous

Payments to Provincial Governments  
for Administration of Agency  
subjects

Discretionary Grants by Heads of  
Provinces, etc (171)

Court of Wards (United Provinces)

Expenditure from Rural Reconstruc-  
tion Grants (172)

Miscellaneous (173)

*Deduct*—Contributions recoverable  
from other Governments, Depart-  
ments, etc

(171) The allocation of the discretionary grants should be determined by the criterion as to who is the grantor and not by the purpose for which the grants are made. Thus the grants made by the Governor, Ministers, Commissioner or the Deputy Commissioner may be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the appropriate, service head concerned and any expenditure which cannot be so recorded may be classified under "57 —Miscellaneous—Miscellaneous and unforeseen charges."

(172) In provinces where the expenditure on schemes financed from rural reconstruction grants is incurred by District Officers and Officers subordinate to them the charge is debited to this head, an equivalent amount being transferred from the deposit head "Deposit account of grant for Economic Development and Improvement of Rural Areas" to the head "XLVI —Miscellaneous—Transfer from the deposit account of grants for Economic Development and Improvement of Rural Areas."

(173) Payments on account of passage money from India to the United Kingdom of selected candidates for the Indian Civil Service are debited to this head.

## MAJOR HEADS

## MINOR HEADS

F — Civil Administration—*contd*25 — GENERAL ADMINISTRATION  
*concl'd*

## H. Charges in England

A Secretary of State for  
IndiaPayments to His Majesty's Ex-  
chequer towards expenses of the  
departments of the Secretary of  
State for India

Other items (174)

Loss or gain by exchange

B High Commissioner for  
India.Salaries and Expenses of the High  
Commissioner's Department  
(175)

Other items (117)

Loss or gain by exchange

(174) The sub heads are—

Leave Salaries of Governor General, Governors, etc

Outfit and Voyage Allowances of Governor General, Governors, etc

Indian Civil Service Examination and miscellaneous expenditure

Subventions to Universities for training of I C S probationers

Other Charges

These sub heads may be varied or other sub-heads may be introduced in accordance  
with the principles laid down in Note 1 of the General Note

(175) The sub-heads are (but see Note 1 of the General Note)—

## A High Commissioner's Establishment—

1 Salaries General

2 Salaries—Accounts Department

## B High Commissioner's Office Expenses.

## C Education Department

## D Colonial Departmental charges for issue of leave, pay, etc

## E Stores Department.

## No. 10.

Page 85, Foot-note (175)

*Insert the following as a new sub-head in this foot-note*“ H Share of the cost of the High Commissioner's establishment  
debitable to Provincial Governments ”

(List of Major and Minor Heads of Account, No 10, dated the 1st December 1938 )

## MAJOR HEADS.

## MINOR HEADS.

F. Civil Administration *contd*

26 AUDIT

Auditor General (176)

Officers of the Indian Audit Department

Account and Audit offices (176).

*Deduct* Establishment charges recovered from other Governments, Departments, etc

Charges in England (177)

Loss or gain by exchange

## No. 3.

*Page 86, 26-Audit**Insert the following as a detailed head under sub-head 'B-High Commissioner for India' in foot-note (177)**"Deduct—Establishment charges recovered from other Governments Departments, etc"**(Last of Major and Minor Heads of Account, No 3, dated the 1st December 1938 )*

(176) The cost of the Officers of the Indian Audit and Accounts Service and the Assistant Accounts and Audit Officers serving in the office of the Auditor General and in the Accounts and Audit offices is shown under the minor head "Officers of the Indian Audit Department"

(177) The sub-heads under this head are—

A *Secretary of State—*

Auditor of Indian Home Accounts and his establishment

*Deduct* —Contribution by Burma Government

B *High Commissioner for India—*

Leave salaries and Deputation Pay

Sterling Overseas Pay

Other Charges

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

## 27 ADMINISTRATION OF JUSTICE

Federal Court

High Courts and Chief Courts

Law Officers (178)

Administrator General and Official  
Trustee

Official Assignee

Coroner's Court

No. 61.

*Page 87, "27-Administration of Justice"**Insert the following as a new minor head after the minor head "Official Assignee":**"Official Receiver, Calcutta."**(List of Major and Minor Heads of Account, No. 61, dated the 2nd February 1939.)**--- given by exchange*

(178) Includes—

(i) English Law Officers (i.e., Advocate General, Standing Council, Solicitor to Government)

(ii) Legal Remembrancer and High Court Pleaders

(iii) Mofussil establishment

[A slightly different classification is followed in Madras]

In the Punjab the charges on account of the Legal Remembrancer, who is also Secretary, Legislative Department, are debited to "25—General Administration—C Secretariat and Headquarters Establishments Civil Secretariats"

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector, but so far as they consist of pleaders' fees, they should go under this head. The cost of suits, the filing of which is the natural and proper function of the Central as opposed to a Provincial Government, is a charge on the Central Government and should be debited to the department which originates the suit.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits, such as advances for batta to witnesses, the recoveries being credited to "Court fees realized in cash")

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against this head and not against the department employing the pleaders. The retaining fees paid to public prosecutors and pleaders who are Government servants should be classified under the sub-head "Pay of Officers" or "Pay of establishment", whichever may be considered more suitable, and the daily fees paid for the conduct of cases to Government prosecutors and pleaders and to pleaders who are not in Government service should be classified under the sub-heads "Allowances, Honoraria, etc" and "Contingencies", respectively.

Advances for Civil suits should be finally debited to the Department receiving them

(179) Includes —

- (a) District and Sessions Judges
- (b) City Civil Court (Madras)
- (c) Subordinate Judges
- (d) Munsiffs
- (e) Deccan Agricultural Relief Courts
- (f) Process-serving establishment
- (g) Record-room copyist establishment (if separately organized).

[ 1 The payments of actual expenses by a Court to a Government servant appearing as witness in his official capacity are debited to the detailed head "Diet and travelling allowances of witnesses"

(180) — Presidency Court may be shown as a separate sub-head

[The Small Cause establishment of a Subordinate Judge exercising Small Cause powers should be shown, not under this head, but under a separate detailed head under Subordinate Judges]

(181) Also includes the following sub heads—

Outfit Allowances of Judges

Allowances to the Indian Members of Judicial Committee of the Privy Council

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 28 — JAILS AND CONVICT SETTLEMENTS.

Jails (182)

Jail manufactures (183)

Charges on account of persons confined or detained in Jails outside the Province

Convict charges at Port Blair and Nicobars

Charges in England (117)

Loss or gain by exchange

(182) Includes charges for Inspector General of Prisons which may be recorded under a separate sub head "Superintendence" Other sub heads and detailed heads of Jail expenditure should be settled by the Accountant General in consultation with Government, but see Note 1 of the General Note

(183) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

## 29 POLICE

Presidency Police (184).  
 Superintendence  
 District Executive Force (185)  
 Police Training Schools  
 Municipal and Cantonment Police  
 (186)  
 Village Police

(184) Includes—

Superintendence (these charges should not be mixed up with Provincial Police)  
 Municipal Police  
 River, Harbour, or Marine Police  
 Salt Police  
 Dockyard Police  
 Guards for Public buildings, etc (paid by Government)  
 Special Police (charged to the parties concerned)  
 Hospital charges  
 Police dead house  
 Cattle pounds

(185) May be sub divided as under —

DISTRICT POLICE—  
 District Superintendents and Assistants  
 Police Force  
 Mounted Police  
 Office Establishment  
 Allowances, Honoraria, etc  
 Hospital charges  
 Contingencies

OTHER POLICE—Such of the above heads as may be applicable

Against "Police Force" the several classes and grades may be grouped under one or more detailed heads according to local discretion

The "Clerical Establishment" should include only clerks, etc, who are not regularly enlisted members of the Force, all enlisted members should be shown against "Police Force"

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose, such as Salt Excise Police, Preventive Police, and Municipal and Cantonment Police, if they form a separate part of the Force and are wholly paid by Government The charges for each class may be distinguished

Cost of escorts (i.e., their way charges, not their allowances) may be classified as a sub-head under Contingencies

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment is calculated to result in a reduction of clerical labour

(186) This head is intended for the Municipal or Cantonment Police, if they form a separate part of the Force and if the Municipality or Cantonment repays the Government wholly or partly

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*29 POLICE *contd*

Special Police (187)

Railway Police (188)

Criminal Investigation Department  
(189)

Cattle pounds (190)

(187) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police should be shown here. So also the Punjab Border Police, Baluch Levy and Mawasi and Bheel and Camel Levies in Bombay. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861, see footnote (191).

(188) (1) Railway Police includes charges for "Crime and Order" Police only.

Expenses in connection with "Order" Police are ultimately recoverable from the Railway Department in accordance with the provisions of Section 187 (3) of the Government of India Act, 1935.

(2) On State Railways managed by Government, the cost of the police guards supplied by the Police Department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be debited to the railway concerned.

(189) The charges of the Intelligence Bureau attached to the Home Department of the Central Government are adjusted under "25—General Administration" (See footnote 165).

(190) Includes charges for contributions out of Pound receipts to Municipalities. In Madras cattle pounds are under the control of the Revenue Department and the charges on this account are accordingly debited to "25—General Administration—E District Administration—Other Establishments."



## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration—*contd.*29 — POLICE *concl'd*Transfers to the General Police Fund.  
(191)*Deduct* Amount met from the  
General Police Fund (191)

Miscellaneous (192)

Charges in England. (117) (193).

Loss or gain by exchange

(191) The transactions connected with the General Police Fund so long as it is retained as a separate statutory fund are accounted for as under —

- (i) All moneys paid or recoveries made under Sections 13—15 of the Indian Police Act, 1861, are credited to the appropriate minor head under "XXIII — Police", a separate sub head being opened for the purpose
- (ii) The moneys so credited when transferred to the General Police Fund are accounted for by debit to the expenditure head "29 — Police—Transfers to the General Police Fund" and credit to the head "General Police Fund" in the Deposit Section of the Provincial Accounts
- (iii) The actual expenditure met out of the Fund may be accounted for either as a direct charge against the fund or as a charge under "29 — Police" set off by a *deduct* entry under that major head representing transfer of a corresponding amount from the Fund. The Provincial Government will be free to adopt one or the other of these methods as may be found suitable

NOTE — Recoveries representing supervision and other indirect charges and leave and pension contributions in respect of additional police forces deputed or employed under Sections 13—15 of the Indian Police Act, 1861, are not recoveries under those Sections. The recoveries representing supervision and other indirect charges should be credited finally to the revenue head "XXIII — Police—Collection of payments for services rendered" and those representing leave and pension contributions to the head "XXIII — Police—Collection of payments for services rendered" or "XLIV — Receipts in aid of superannuation—Contributions for pensions and gratuities" in accordance with the rule in footnote (99)

(192) Includes contributions by Government for Police bands. Contributions by Government to cover any deficit in the General Police Fund should be debited to a separate sub-head 'Contribution to the General Police Fund' under this minor head

(193) Also includes the sub head—Outfit Allowances of Indian Police probationers

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*

## 30 - PORTS AND PILOTAGE

## A Major Ports (194)

## (1) Bengal Pilot Service

## (a) Capital Account

Construction and purchase of Pilot vessels and launches

Plant, machinery, furniture and other equipment (195)

Buildings (195).

Charges in England (117)

Loss or gain by exchange

*Deduct* Receipts and Recoveries on Capital Account.

## (b) Revenue Account

Pay and allowances of officers and men afloat (196)

Victualling allowances of officers and men afloat (196)

Purchase of stores.

Repairs and maintenance (196)

Pilotage and Pilot establishment (197)

Charges in England. (117)

Loss or gain by exchange.

## (2) Other charges . . . .

Direction (Headquarters Establishments)

Principal officers and their establishments

Shipping offices

Ship Survey Department

Training ship

Grants-in-aid to the Vizagapatam Port

Miscellaneous (198)

Charges in England (117)

Loss or gain by exchange

(194) Madras, Bombay, Calcutta, Chittagong, Karachi, Vizagapatam and Cochin have been declared to be Major Ports

(195) For items in excess of Rs 1,000 in each case

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration—*con'd*30 PORTS AND PILOTAGE—*concl'd**B Other Ports*

Pay and allowances of officers and men afloat (196)  
 Victualling of officers and men afloat. (196).  
 Charges for Pooled Launches  
 Purchase of marine stores and coal for the building repairs and outfit of ships and vessels (196) (199)  
 Purchase and hire of ships and vessels (196) (200)  
 Pilotage and pilot establishments (197)  
 Ports establishments (201)  
 Miscellaneous shore establishments.  
 Subsidies to steam-hort Companies (202)  
 State-yacht establishment (203)  
 Miscellaneous.  
*Deduct Recoveries*  
 Charges in England. (117).  
 Loss or gain by exchange

(196) These heads relate to vessels, and in them each ship may be shown separately but if these are many and small, a group may be made. The vessels should be described so as to indicate their use "Pilot Vessel", "Steam Tug", etc

(197) The charges should not include those of vessels, which are provided for above.

(198) Includes charges on account of Marine Engineering State scholarships

(199) May be divided into sub heads—

- (a) Building, Repairs and outfit (material)
- (b) Ditto (personnel)
- (c) Coal

(200) There should be separate sub heads for "Purchase" and "Hire"

(201) Includes

Port Officer's Department  
 Marine Court  
 Shipping Master  
 Charges for Survey of steam vessels

(202) The particular line or service should be stated in the description of each charge

(203) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration *contd*

## 31. LIGHTHOUSES AND LIGHTSHIPS

(I) Capital Account .	Capital outlay financed from ordinary revenues
(II) Revenue Account . . .	Direction
	Lighthouses working expenses
	Lightships working expenses
	Renewals and Replacements.
	Additions and Replacements No. 15.

*Page 95, 31-Lighthouses and Lightships-(i) Capital Account—*

*Delete the minor head “ Capital outlay financed from ordinary revenues ” and insert the following minor heads*

*Lighthouses*

*Page 95, Major head 31 Lighthouses and Lightships (II) Revenue Accounts*

*Delete the minor head “ Deduct Additions and Replacements met from Additions and Replacements Reserve Fund ”*

[ List of Major and Minor Heads of Account, No 68, dated the 1st April 1939.]

*Charges in England (117)*

*Loss or gain by exchange*

*Deduct Amount financed from General Reserve Fund Lighthouses and Lightships*

*Deduct Amount financed from Depreciation Reserve Fund Lighthouses and Lightships*

(List of Major and Minor Heads of Account, No 15, dated the 1st December 1938 )

Miscellaneous

*Deduct Renewals and Replacements met from Depreciation Reserve Fund*

*Deduct Additions and Replacements met from Additions and Replacements Reserve Fund*

*Charges in England (117)*

*Loss or gain by exchange.*

## MAJOR HEADS.

## MINOR HEADS.

F.—Civil Administration *contd*

32. ECCLESIASTICAL . . .	Ecclesiastical establishments. (204).
	Cemetery establishment.
	Works
	Miscellaneous ecclesiastical charges.
	(205).
	Charges in England. (117)
	Loss or gain by exchange.
	<i>Deduct</i> Charges recovered from other
	Departments—Railway: Defence.

(204) Includes—

- (1) Church of England
- (2) „ Scotland
- (3) „ Rome
- (4) Other charges

But see second sub-paragraph of footnote (252)

(205) Grants in aid towards the construction of churches should be classified under this head

## MAJOR HEADS

## MINOR HEADS

F.- Civil Administration *contd*

33. PAYMENTS TO CROWN REPRESENTATIVE. (206). Political Department Secretariat  
Education expenditure other than in areas

*Page 97, 33 Payments to Crown Representative*

*Insert the following minor head and footnote after the minor head- 'Loss or gain by exchange'.*

*"Deduct Receipts (208-A)"*

*"(208-A) The receipts pertaining to the Crown Representative other than the amounts received from Indian States under Section 146 of the Government of India Act, 1935, are accounted for under distinct sub-heads under this head corresponding to other minor heads subordinate to this major head, the total receipts so classified being taken as deduction from the total gross expenditure to arrive at the net total for the Major head as a whole*

*Page 97, footnote (206).*

*Delete the second and third sub-paragraphs of this footnote and add the following at the end of the first sub-paragraph -*

*"See also footnote (208-A)"*

*[ Last of Major and Minor Heads of Account, No 70, dated the 1st April 1939.]*

Loss or gain by exchange

(206) The detailed accounts of the Crown Representative are maintained separately from the accounts of the Central Government. The sums required by the Crown Representative for the discharge of his functions in relation to the Indian States other than the sums required to make loans to Indian States, are recorded under this head in the accounts of the Central Government.

The receipts pertaining to the Crown Representative other than the amounts received from Indian States under Section 146 of the Government of India Act, 1935, are taken as deduction from expenditure under the relevant minor heads subordinate to this major head and only the net expenditure is exhibited against each minor head working up to a net total under the major head as a whole.

No item of receipt or expenditure relating to the Income Tax, Ecclesiastical, Posts and Telegraphs, Defence and Railway Departments functioning in an area administered by or under the control of the Crown Representative enters his budget or accounts.

(207) Recoveries from the External Affairs Department of the cost of training Political Service probationers, the block payments to the External Affairs Department on account of the administration of Frontier States and the treaty payment to H E H. the Nizam of Hyderabad in respect of Berar are recorded under separate sub-heads under this head.

(208) Also includes the sub-heads—  
Superannuation pensions.  
Political pensions.

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration *contd.*

34 TRIBAL AREAS . . .	<p>A <i>Frontier Watch and Ward</i> (209).  <i>Frontier Constabulary and Militia</i> (210)  <i>Buildings and Communications.</i> (211)  <i>Miscellaneous</i> (212)</p> <p>B <i>Other Charges</i>  <i>Political and Administrative charges.</i>  <i>Works</i>  <i>Allowances to Frontier Tribes.</i>  <i>Entertainment Charges</i>  <i>Economic Development of Tribal Areas</i>  <i>Transfer to Fund for Special Frontier Expenditure including development</i>  <i>Payment to the Baluchistan Administration for administration of Tribal Areas</i>  <i>Miscellaneous expenditure</i>  <i>Deduct Charges recovered from other Governments, Departments, Indian States, Local Funds, etc</i></p> <p>C <i>Charges in England</i> (117)  <i>Loss or gain by exchange</i></p>
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Page 98, 34 *Tribal Areas* Footnote (209)

*Substitute* the following for the second sentence of this footnote

“Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are classified under the head ‘B Other charges’. Charges incurred in frontier areas but not connected with the ordinary civil administration of those areas, *e g*, Customs, Provincial excise, Ecclesiastical, etc, are, however, brought to account under the appropriate major head of service concerned”

[ List of Major and Minor Heads of Account, No 76, dated the 1st April 1939 ]  
 to be of military importance

(212) For charges on all other services such as Medical establishments, Inspecting Officer, Frontier Corps, and other petty establishments

## MAJOR HEADS

## MINOR HEADS.

F. Civil Administration—*contd*

## 35. EXTERNAL AFFAIRS

External Affairs Department Secretariat

Charges on account of Diplomatic and Consular services in Iran. (213)

Other Diplomatic and Administrative Charges

Subsidies

Entertainment charges

*Page 99, footnote (216)*

*Insert the following as a new sub-head after the sub-head 'International Labour Conference' under 'A Secretary of State'.*

*"International Commission on Air Navigation"*

*[ List of Major and Minor Heads of Account, No 78, dated the 1st April 1939 ]*

*MISCELLANEOUS*

*Deduct Recovery from Crown Representative's Department on account of Frontier States*

*Charges in England (216).*

*Loss or gain by exchange*

(213) Sale proceeds of slave dhows and the expenses incurred in connection with their crews and the slaves captured in them should be shown as miscellaneous receipts or charges of the Consulate or Agency

(214) This is intended to provide for special and occasional charges which sometimes occur under this head. These should of course be named. Nothing should be taken to this head without special instructions from the Auditor General

(215) Includes

- (1) Expenditure incurred in India in connection with India's membership of the League of Nations, including the International Labour Organisation,
- (2) Block payments to the Crown Representative for training Political Service probationers as well as the cost of training such probationers in the External Affairs Department

(216) The Sub-heads under this head are (but see Note 1 of the General Note) —

*A —Secretary of State*

League of Nations Assembly and Committees

Contribution towards expenses of the Secretariat of the League of Nations

International Labour Conference

Leave Salaries and Deputation Pay

Other charges —

Contribution to cost of Diplomatic and Consular Establishments in Iran and Consulate at Jeddah

Payments relating to Consulate General at Kashgar

Miscellaneous

*B —High Commission,*

Leave Salaries and Deputation Pay

Sterling Overseas pay, etc

Stores for India

Miscellaneous



## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 36 —SCIENTIFIC DEPARTMENTS

Survey of India (217)
Botanical Survey
Zoological Survey.
Hydro-Electric Survey
Geological Survey
Exploration of Coal, Petroleum and Minerals
Mines Department
Archæological Department
Grants-in-aid and Donations to Scientific Societies and Institutes
Meteorological Department.
Museums (218)
Charges in England (117) (219)
Loss or gain by exchange

(217) Includes the following sub-heads —

- (1) Controlling and Administrative Staff
- (2) Headquarters offices
- (3) Mathematical Instrument office
- (4) Survey Parties
- (5) *Deduct*—Establishment and other charges recovered from other Governments, Departments, etc

(218) To include donations

(219) Also includes the sub head " Salary of the Indian Assistant at Kew "

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 37. EDUCATION. (220)

A. University . . . . .	Grants to Universities (221)
	Government Arts Colleges. (222)
	Grants to non-Government Arts Colleges (221)
	Government Professional Colleges. (223)
	Grants to non-Government Professional Colleges (221)
B. Secondary . . . . .	Government Secondary Schools. (224)
	Direct grants to non-Government Secondary Schools (221)
	Grants to local bodies for secondary education (221).
C. Primary . . . . .	Government Primary Schools. (224).
	Direct grants to non-Government Primary Schools (221)
	Grants to local bodies for primary education (221)

(220) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities, the words "(including Intermediate classes)" may be inserted against the head "B Secondary."

To provide for the requirements of Section 83 of the Government of India Act, 1935, the expenditure in connection with the education of the Anglo Indian and European Communities should be distinguished from other expenditure under each of the minor heads subordinate to this major head and where a separate grant is taken for European and Anglo-Indian education, the major head should likewise be split into two parts.

(221) The recurring and non-recurring grants may be shown separately. Contributions to Provident Funds for teachers in non-pensionable service should also be shown here.

(222) Includes Science Colleges and English and Oriental Colleges, which should be distinguished.

(223) Includes—

Law Colleges  
Engineering Colleges  
Training Colleges  
Commercial Colleges.

(224) If convenient, boys' schools and girls' schools should be shown separately.

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration—*contd*37 EDUCATION *concl'd*

## D. Special .

Government special schools (224)  
(225).Direct grants to non-Government  
Special Schools (221)Grants to local bodies for special  
education (221)

## E General

Direction

Inspection

Scholarships (226).

Miscellaneous (227)

## F Charges in England .

A Secretary of State (117)

B High Commissioner. (117)

Loss or gain by exchange.

(225) Includes—

Training Schools

Schools of Arts

No. 51.

*Page 102, 37-Education E-General-**Insert the following as a new minor head after the minor head "Miscellaneous".**"Deduct Amount met from the Scheduled Castes Education Funds".**(List of Major and Minor Heads of Account, No 51, dated the 2nd February 1939 )*

In Primary Schools

In Special Schools

(227) Includes—

Grants for the encouragement of literature

Government Book Depot

Registration of Books

Printing of Books

Examination charges

Grants to the School Book Society

Text-Book Committee

Miscellaneous

NOTE—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given, and need not be separately shown in the accounts. But when the amount of expenditure on prizes is small, it may be recorded under a single detailed head under "E—General—Miscellaneous".

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration. *contd*

38	MEDICAL (228)	Medical Establishment (229)
		Hospitals and Dispensaries (230).
		Grants for Medical purposes (231).
		Medical Colleges and Schools
		Mental Hospital
		Chemical Examiner
		Radium Institute
		Charges in England (117)
		Loss or gain by exchange

(228) The following governing principle is laid down for determining whether an item of expenditure should be recorded under the head "38—Medical" or "39—Public Health". The head "38—Medical" has reference to medical facilities given to the public through the treatment of individual cases, while the head "39—Public Health" has reference to general measures affecting the public as a whole, *e.g.*, sanitation, research investigation, the control and combating of epidemic diseases, etc. The principle is, however, subject to the provisions of Article 181 (1) of the Audit Code.

(229) Includes —(1) All-India Medical Council, (2) Superintendence (*i.e.*, Surgeon General or Inspector General of Civil Hospitals, with his establishment and contingent charges), (3) District Medical Officer (including Assistants and Establishment), Subordinate Medical Officers attached to districts, sub-divisions, or similar general duties, and not drawing pay as part of a Hospital Staff, should be shown here, (4) Reserve Medical Subordinates.

NOTE —The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as pay if in charge, and as hospital charges if only in Medical charge), Mental Hospital and Medical Schools.

(230) Includes —(1) Presidency Hospitals and Dispensaries, (2) Mofussil Hospitals and Dispensaries, (3) Marine Hospitals, (4) Grants to Hospitals and Dispensaries, including grants to leper asylums, (5) Other charges, (1) and (2) include charges on account of Leper and Lock Hospitals.

(231) Includes grants to the Dufferin Fund (otherwise than for specific hospitals which are shown under "Hospitals and Dispensaries") and the Indian Nursing Association, grants for the training of Dhais, etc.

## MAJOR HEADS

## MINOR HEADS

F.—Civil Administration *contd.*

39 PUBLIC HEALTH (228)	Public Health Establishment. (232). Grants for Public Health purposes (233). Expenditure from the Fund for Development of Rural Water Supply (Madras) Expenses in connection with epidemic diseases (234) Bacteriological Laboratories (235). Pasteur Institutes Works (236) Charges in England (237) Loss or gain by exchange
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(232) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be debited to the head "38—Medical" Charges on account of Port Health Officers should be included here See also footnote (234)

The charges on account of Sanitary Engineer and his Staff may be recorded under this head even though for the time being the Engineer be under the administrative control of the Public Works Department

(233) To include grants for the St. John's Ambulance Association, for tuberculosis sanatoria, etc., and expenditure incurred by way of grants or subsidies in connection with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar sanitary charges in connection with inland labour transport See also footnote (241)

(234) Charges in connection with bubonic plague, malaria and other epidemics may be recorded under three different sub-heads, one for each Charges on account of quinine should be shown under the sub-head "Malaria" Charges on account of port quarantine, including fees paid to medical officers for the inspection of vessels should also be taken here under a separate detailed head

(235) Bacteriological charges unconnected with human diseases are adjusted under "41—Veterinary".

(236) Includes expenditure on sanitary works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be debited to the Major head to which the cost of the original building work is debited

(237) Includes (but see Note 1 of the General Note) —

*A —Secretary of State*

Contribution towards the International Bureau of Public Health  
 Leave Salaries and Deputation Pay  
 Other Charges

*B —High Commissioner*

Leave Salaries and Deputation Pay.  
 Sterling Overseas Pay  
 Stores for India  
 Other charges

## MAJOR HEADS.

## MINOR HEADS

F. Civil Administration—*contd*

## 40 AGRICULTURE.

Direction (238)

Superintendence (239)

Subordinate and Expert Staff

Experimental Farms (240)

Agricultural Demonstration and Propaganda including public exhibitions and fairs (241)

No. 47.

*Page 105, 40-Agriculture*

*Substitute "Payments from Sugar Excise Duty" for the existing nomenclature of the minor head "Payments from Sugar Excise Duty to Sugar Manufacturing Provinces"*

(List of Major and Minor Heads of Account, No. 47, dated the 2nd February 1939.)

Scheme for the improvement of Agricultural marketing in India.

Special Rural Uplift Schemes

Payments from Sugar Excise Duty to sugar manufacturing Provinces.

Grants-in-aid, Contributions etc

Other charges

Works

Charges in England (117)

Loss or gain by exchange

(238) Records charges on account of Director of Agriculture and his establishment.

(239) Records charges on account of supervising staff, such as Deputy and Assistant Directors of Agriculture and their establishment

(240) Includes Agricultural and Dairy Farms other than Demonstration Farms

(241) All expenditure on propaganda work done by the Department on the use of improved implements, seeds and manures, methods of cultivation, etc., in villages as also charges on account of demonstration and trial plots, agricultural fairs and shows, etc. are debited to this head. Charges incurred primarily in the interest of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "39-Public Health"

(242) Expenditure on agricultural experiments and research schemes, including those partly or wholly subsidised by outside agencies, such as the Imperial Council of Agricultural Research, the Indian Central Cotton Committee, the Indian Central Jute Committee, etc., may be shown under this head

(243) Includes charges on experiments and research conducted in Agricultural Institutions and in farms attached to such institutions

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

## 41 VETERINARY .

Direction
Superintendence
Veterinary Education and Research.
Subordinate establishment
Hospitals and dispensaries
Breeding Operations (244)
Prizes
Camel Specialist
Bacteriologist
Other charges
Charges in England (117)
Loss or gain by exchange

## No. 16.

Page 106, Foot-note (244)-

*Substitute* the following for the last sentence of this foot-note :

" Charges for breeding operations in Assam where cattle, sheep and poultry breeding is under the control of the Agricultural Department are accounted for under "40 Agriculture Other charges "

(List of Major and Minor Heads of Account, No 16, dated the 1st December 1938 )

Other charges
Charges in England (117)
Loss or gain by exchange

(244) Includes—

(i) Cattle breeding operations and (ii) Horse, mule and donkey breeding operations

The charges on account of the Hissar Cattle Farm should be shown under this head

Charges for breeding operations in Madras and other Provinces in which cattle sheep and poultry breeding is under the control of the Agricultural Department are accounted for under " 40—Agriculture "

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd*

43 INDUSTRIES . . . . .	Industries (245)
	Cinchona Plantations
	Drug manufacture
	Indian School of Mines
	Fisheries.
	Grants-in-aid
	Charges in England (117)
	Loss or gain by exchange

(245) Includes—

(1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial Development and (5) Miscellaneous.



## MAJOR HEADS

## MINOR HEADS.

F.—Civil Administration *contd*

44 AVIATION (246)

Direction, Operation and Inspection.  
 Grants for Aviation purposes. (247).  
 Works (248)  
 Services and Miscellaneous

*Page 108, 44 Aviation*

Delete the number ' (247) ' appearing against the minor head ' Grants for Aviation purposes '.

[ List of Major and Minor Heads of Account, No 67, dated the 1st April 1939 ]

(246) Charges in connection with *Civil* aviation only appear under this head. The expenditure on *Military* aviation is debited to Defence Estimates. Any charges in connection with the aerial mail service are taken to " Posts and Telegraphs "

(247) Sub-divided into —

(1) Special Grants-in-aid from the additional tax on petrol consumed for aviation purposes, and

(2) Other Grants for aviation purposes

(248) See footnote (304)

(249) Includes (but see Note 1 of the General Notes) —

*A —Secretary of State*

Contribution to the International Commission for Air Navigation, etc

Other charges

**No. 56.***Page 108*

Substitute the following for the existing footnote (247)

" (247) See footnote (337-A) "

(List of Major and Minor Heads of Account, No 56, dated the 2nd February 1939 )

*Page 108, 44-Aviation No. 55*

Insert the following new minor heads after the minor head ' Grants for Aviation purposes '

" Appropriation to Civil Aviation Fund (247) "

" Special grants-in-aid from the additional tax on petrol consumed for aviation purposes (247) ",

" Deduct Amount met from Civil Aviation Fund (247) "

(List of Major and Minor Heads of Account, No 55, dated the 2nd February 1939.)

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration *contd.*

45. BROADCASTING . . .	Headquarters Establishments.
	Broadcasting Stations.
	Other Charges
	Charges in England. (117).
	Loss or gain by exchange.

## No. 18.

Page 109

Add “ (249-A) ” after the major head “ 45-Broadcasting ” and insert the following as a foot-note on the same page

“ (249-A) Expenditure incurred from Provincial revenues on Broadcasting under Sections 129 or 150 (2) of the Government of India Act, 1935 or otherwise is classified in accounts in accordance with the following general principles —

- (1) Any expenditure from the revenues of a Province which is directly connected with Broadcasting service proper, either on the construction and use of transmitters or by way of contribution to Central Radio Stations should be classified as Provincial expenditure on a Central subject and accounted for under this major head
- (2) Provincial expenditure on the purchase and maintenance of Radio sets for village propaganda or other objects directly connected with the administration of Provincial subjects and not forming part of the normal programme of the Broadcasting service should be brought to account against appropriate Provincial heads of service concerned ”

(List of Major and Minor Heads of Account, No 18, dated the 1st December 1938 )

## MAJOR HEADS.

## MINOR HEADS

F. Civil Administration—*contd*

46. INDIAN STORES DEPARTMENT.	Headquarters Establishment.
	Purchase Circles.
	Inspection Circles.
	Government Test House
	Metallurgical Inspectorate
	Industrial Research Bureau.
	Charges in England (117).
	Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS

F. Civil Administration. *concl'd*

## 47. MISCELLANEOUS DEPARTMENTS.

*Labour and Emigration*  
 Emigration (250)  
 Inspector of Factories  
 Labour (251)  
*Inspection and Tests*  
 Explosives  
 Inspector of Steam Boilers  
*Statistics*  
 Bureau of Commercial Intelligence  
 including Statistics  
 Census  
 Gazetteer and Statistical Memoirs.  
 Provincial Statistics (252)  
*Miscellaneous*  
 Registration of Accountants  
 Preservation and translation of  
 ancient manuscripts.  
 Examinations (253)  
 Imperial Library  
 Controller of Patents and Designs  
 Actuary to the Government of  
 India

Page 111, 47 *Miscellaneous Departments Miscellaneous.*

Change the nomenclature of the minor head "Actuary to the Government of India" under this head to "Superintendent of Insurance".

[ List of Major and Minor Heads of Account, No 63, dated the 1st April 1930 ]

Charges in England (111).  
 Loss or gain by exchange

(250) May be sub-divided into

- (a) Internal (i.e., within British India)
- (b) External (i.e., outside British India)

(251) Includes charges for the Commissioner of Labour and other Labour Offices

(252) Includes charges for establishments for vital statistics, trade statistics, local statistics, rain gauge establishments, and civil statistical establishments, under the Surgeon General, Indian Medical Department, Bombay

The allowance paid to an officer acting as Marriage Registrar under the Indian Christian Marriage Act (Act XV of 1872) is treated as expenditure debitable to this minor head. The allowances paid to the Roman Catholic Authorities for the maintenance of ecclesiastical returns of births, baptisms, marriages and burials are also debited to this head

Also includes charges for the registration of Railway and River-borne traffic and foreign, frontier and internal road-borne traffic

(253) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commissions or by heads of offices, which are debited to "General Administration" or departmental heads of account. Includes also the charges in connection with language examinations, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs

## MAJOR HEADS

## MINOR HEADS.

FF.—Civil Administration—Capital Account within the Revenue Account.

43-A CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

44-A —CAPITAL OUTLAY ON CIVIL AVIATION. (254)

A *Civil Aviation.*

Works.

Equipment

Establishment.

B *Meteorological.*

Works

Equipment

Establishment

*Deduct* Receipts and Recoveries on Capital Account (255).

*Deduct* Amount transferred from the Fund for the Development of Civil Aviation

Capital expenditure financed from Ordinary Revenues

*Deduct* Repayment of Capital expenditure financed from Ordinary Revenues

Net amount financed from Ordinary Revenues

45-A —CAPITAL OUTLAY ON BROADCASTING

Works

Equipment

Installation Department.

*Deduct* Amount met from the Fund for Development of Broadcasting

(254) See footnote (304)

(255) Includes contribution by His Majesty's Government for the Seaplane organisation

## MAJOR HEADS

## MINOR HEADS

## G. Currency and Mint.

48. CURRENCY . . . .	Currency Note Printing Press. (133).
	Miscellaneous
	Charges in England (117) .
	Loss or gain by exchange

## MAJOR HEADS

## MINOR HEADS.

G. Currency and Mint *contd*

49 MINT

Mint Master's establishment and contingencies (256)

Loss on Coinage (257)

Loss on circulation of Bronze and Copper Coins

Loss on circulation of Nickel Coins

Purchase of local stores (258).

Works

Miscellaneous

Charges in England. (117).

Loss or gain by exchange.

(256) Includes—

Pay of Mint Officers

Mint Master's Establishment

Bullion Establishment

Operative Establishment

Assay Establishment

Allowances, Honoraria, etc

Rents, Rates and Taxes

Other Contingencies

(257) Coin taken over at par at the Mints for recoinage should be first credited in the cash account. It should, however, be immediately passed on to the Bullion Department, being credited there at its Bullion value, viz, Re 1 per tola. The difference should be debited in the cash account as loss of weight on recoinage of old coin. The detailed heads are —

Loss of weight in coining silver

Loss on recoinage old coins

Cost of copper alloy

Value of copper used for contingent purposes

Value of nickel expended for Mint use

Miscellaneous

(258) Includes expenditure on account of purchase of gold and silver for medals, etc.

## MAJOR HEADS.

## MINOR HEADS.

## H.—Civil Works and Miscellaneous Public Improvements

50. CIVIL WORKS . . .	<i>Original Works Buildings</i> (259) (260).
	Customs
	Taxes on Income.
	Salt.
	Opium.
	Land Revenue
	Provincial Excise
	Stamps.
	Forest
	Registration
	General Administration.
	Audit
	Administration of Justice.
	Jails and Convict Settlements.
	Police
	Ports and Pilotage (261).
	External Affairs
	Scientific Departments
	Education other than European and Anglo-Indian Education.
	European and Anglo-Indian Edu- cation
	Medical
	Public Health.

(259) Each of the minor heads may be sub-divided into major works or minor works

(260) When a building is intended for two or more departments, all Original Works and Repairs charges on it should be classified, unless ordered otherwise by Government, as pertaining to the department for which the largest accommodation is required

Charges on a residential building should be booked under the minor head for the department for which it is intended even though temporarily allotted to a Government servant of another department. Residences not reserved for any department fall under the minor head for Civil Works. In the case of minor heads which are subdivided, if a separate sub-head is not provided for residences, the charges on residences fall under the sub-head "Miscellaneous".

(261) Includes the expenditure on works in connection with the buildings only and not the charges in connection with lights, etc., which will be debited to the head '30-Ports and Pilotage'.



## MAJOR HEADS

## MINOR HEADS.

H. Civil Works and Miscellaneous Public Improvements *contd.*50—CIVIL WORKS—*concl'd.*

<i>Original Works</i>	<i>Buildings—concl'd.</i>
Agriculture	
Veterinary.	
Co-operation	
Industries	
Broadcasting	
Currency.	
Mint (262)	
Civil Works (2 3,	
Stationery and Printing	
Miscellaneous Departments (264).	
Original Works—Communication (265)	
Original Works Miscellaneous (266).	
Repairs (260) (267).	
Establishment (51).	
Tools and Plant (52).	
Grants-in-aid	
Suspense (53)	
Block Grant for transfer to Central Road Fund (268)	
Deduct Amount met from Central Road Fund (268)	
Deduct Amount met from subventions from Central Road Fund. (268)	
Deduct Amount recovered from the Crown Representative's Department for works pertaining to that Department.	
Charges in England (117)	
Loss or gain by exchange	

(262) Includes the expenditure on works in connection with the buildings only and not the charges in connection with machinery and equipment, etc., which will be debited to the head '49-Mint'

(263) For buildings of the Public Works Department (Civil Works Section), including residences not reserved for any department. Includes also as a distinct detailed head "Losses on Stock", which is meant for all general losses on stock which cannot be definitely attributed to any work, whether building or road, the accounts of which are open

(264) Includes all Civil Departments (other than the Irrigation Branch of the Public Works Department and the Railway and Posts and Telegraphs Departments) not included in the list of minor and detailed heads under the major head "50"

(265) This minor head is meant for charges on roads, bridges, ferries, tunnels, ropeways, causeways, tramways, and other means of communication, together with buildings, wells, encamping grounds, etc for travellers, and mile-stones, fencing, arboriculture, inspection houses, and other works connected with communications. It should be suitably sub-divided according to local requirements.

(266) This head should be used as sparingly as possible, i.e., only where there is absolutely no other head which can be appropriately applied.

(267) This minor head should be suitably divided so as to record the expenditure on Repairs in the same detail as the charges on Original Works—Buildings, Communications or Miscellaneous, as the case may be. One of the detailed heads may be "Losses on Stock" if it is considered necessary to have one under "Repairs" in addition to that provided under "Original Works," *vide* footnote (263).

The head "Repairs—Buildings" includes also taxes debitable to the Public Works Department on both residential and non-residential buildings, charges on account of watchmen for the care of vacant buildings and rents of hired residences.

(268) See footnote (334)

## MAJOR HEADS

## MINOR HEADS.

H.—Civil Works and Miscellaneous Public Improvements *contd*

51 INTEREST ON CAPITAL OUTLAY  
ON ELECTRIC SCHEMES .

(269)

## I. HYDRO-ELECTRIC SCHEMES

## II. THERMO-ELECTRIC SCHEMES.

(269) The interest charges on each scheme or project may be recorded under a separate minor head

## MAJOR HEADS

## MINOR HEADS

H. Civil Works and Miscellaneous Public Improvements *concl'd.*

52 BOMBAY DEVELOPMENT  
SCHEME

Original works

Repairs

Establishment

Tools and Plant

Contribution to Sinking Fund

Suspense

Interest.

General Charges

Charges in England (117).

Loss or gain by exchange.

## MAJOR HEADS

## MINOR HEADS.

HH. Capital Account of Civil Works and Miscellaneous Public Improvements within the Revenue Account.

50-A CAPITAL OUTLAY ON CIVIL  
WORKS MET OUT OF EXTRAORDINARY  
RECEIPTS

53 CAPITAL OUTLAY ON ELECTRIC  
SCHEMES MET OUT OF REVENUE

I Hydro-Electric Schemes—

A Name of Project

B Name of Project

II Thermo-Electric Schemes

A Name of Project

B Name of Project.

## MAJOR HEADS

## MINOR HEADS

## J. Miscellaneous.

## 54 FAMINE

## A Famine Relief (270) (271)

## Salaries and Establishment (272).

(270) The term "Famine" is to be interpreted in wider sense to cover famine due to drought or other natural causes, such as flood, earthquake or similar calamity. In case of doubt whether the expenditure on any particular form of distress can properly be regarded as famine expenditure, a reference should be made to the Auditor General for advice.

(271) All expenditure incurred directly for the relief of distress shall be debited to the head "54-A—Famine Relief". Expenditure incurred indirectly due to Famine, *e.g.*, charges incurred on an increase of the Police Force, medical aid, or compensation to Government servant for dearness of provision, shall be debited to the appropriate service heads. Subject to the observance of this broad principle the rules laid down in Note 1 under this footnote and in footnotes (272) to (275) and the detailed heads prescribed therein may be modified where necessary to suit local conditions and orders.

NOTE 1 —Expenditure incurred during the period of observation and test prior to the formal declaration of famine or scarcity should be finally debited to the head "54-A—Famine Relief," but expenditure incurred during such period on a revenue producing Irrigation work in respect of which a capital account is kept should be dealt with in accordance with the rule in footnote (273) (b).

NOTE 2 —The term "scarcity" as used in the above note denotes a recognised stage of distress intermediate between the stages of observation and test and famine, which any Provincial Government is at liberty formally to declare, if necessary.

(272) The following detailed heads should be opened —

- 1 Pay and Allowances, Special Relief Officers
- 2 Establishments—
  - (a) Clerks and other superior establishments
  - (b) Inferior establishments
- 3 Travelling allowances
- 4 Contingencies

As regards Government servants, the following rules should be observed —

- (a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances, together with his contingent expenditure, shall be debited to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed mainly on famine relief, and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be taken to the head "54 A—Famine Relief".
- (b) The pay and allowances of an establishment specially entertained for, and mainly employed on famine relief, shall together with its contingent expenditure be debited to the head "54-A—Famine Relief".
- (c) In all cases falling under clauses (a) and (b), travelling allowances to and from the work and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.
- (d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in Article 182 of the Audit Code, Volume I.

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*54 FAMINE *concl'd*A Famine Relief—*concl'd*

Relief Works (273)

Relief to people employed otherwise than on relief works

Gratuitous Relief (274)

Miscellaneous (275)

*Deduct* Amount transferred from Famine Relief Fund (276)

## B Transfers to Famine Relief Fund. (277) (327)

(273) The following rules regulate the classification of expenditure of Public Works undertaken for purposes of famine relief —

(a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purpose of unskilled and unprofitable labour will be transferred to the head "54-A—Famine Relief"

(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be debited to "54-A—Famine Relief" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or outside the Revenue Account of the Government), the value of the work done, reckoned at ordinary rates, will be taken to the ordinary head of account, and the excess only debited to "54-A—Famine Relief"

(274) Includes—

- (a) Relief given in Government Institutions
- (b) Relief given at the houses of the people
- (c) Relief given in other ways

(275) The procedure to be adopted for the adjustment of advances granted in connection with relief work, if recorded under this head in the first instance, may be settled by the Accountant General in consultation with Government

(276) *Vide* footnote (97)

(277) *Contd.*

## No. 8.

Page 122, 54-Famine A Famine Relief

(1) Insert the following as a new minor head

"Deduct-Amount transferred from Famine Fund Deposit Account (Bihar) (333-A)"

(2) Insert the following as a new sub-major head

"C-Transfers to Famine Fund Deposit Account (Bihar) (277-A)"

(3) Insert the following as foot-note (277-A)

"(277-A) Contributions from Revenue to the Famine Fund Deposit Account (Bihar) are debited to this head by credit to the Deposit Account See also footnote (333-A)"

(List of Major and Minor Heads of Account, No 8, dated the 1st December 1938)

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*55 SUPERANNUATION ALLOWANCES  
AND PENSIONS

Superannuation and Retired Allowances

Equated payments of commuted value of pensions transferred from Capital (outside the revenue account) (278).

Purchase of life pensions (Punjab)

Compassionate Allowances

Gratuities (279)

Pensions for distinguished and meritorious services or for political considerations (280)

Charitable Allowances (280)

Pensions etc.

## No. 24.

*Page 123, "55-Superannuation Allowances and Pensions"**Insert the following as a new minor head after the minor head "Gratuities"**"Contribution for pensions and gratuities of officers of Joint cadre establishment (279-A)"**(List of Major and Minor Heads of Account, No 24, dated the 1st December 1938)*

(278) See footnote (306)

(279) Includes marriage dowries to female pensioners

(280) Includes payments in respect of pensions and allowances which were classified as 'Territorial and Political Pensions' prior to 1937-38 but do not fall within the purview of Section 145 of the Government of India Act, 1935 such payments should be treated as 'charged' or 'non-voted' expenditure under Section 300 (2) of the Act

(281) The contribution payable by Government under Rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be debited to this head. The incidence of this contribution should be determined in each case according to the length of service rendered under each Government

## No. 25

*Page 123**Insert the following as a new footnote (279-A)**"(279-A) The contribution payable by the Government of Orissa to the Government of Bihar on account of pensions and gratuities of officers borne on the joint cadre is debited to this head"**(List of Major and Minor Heads of Account, No 25, dated the 1st December 1938)*



## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*55 SUPERANNUATION ALLOWANCES  
AND PENSIONS *concl'd*

Pensions of the Military Fund.  
 Pensions of the Military Orphan Fund  
 Pensions of the Medical Retiring Fund.  
 Pensions of the Madras Medical Fund.  
 Pensions under the Indian Civil  
 Service (Non-European Members)  
 Family Pension Rules .  
 Government contribution payable  
 under the Indian Civil Service  
 Family Pension Rules  
 Concession grants in respect of past  
 contributions to Annuities (282).  
 Covenanted Civil Service Pensions  
 Pensions of the Bengal Civil Fund  
 Pensions of the Madras Civil Fund  
 Pensions of the Bombay Civil Fund  
 Transfer to the Pension Equalisation  
 Fund (283)  
 Charges in England (284)  
 Loss or gain by exchange  
*Deduct* Actual amount of pensions re-  
 covered from other Governments  
*Deduct* Pensionary charges trans-  
 ferred to Commercial Departments.  
*Deduct* Amount transferred from the  
 Pension Equalisation Fund (283)

(282) Refund of 4 per cent annuity deductions made from the pay of Indian Civil Service officers prior to 1st April 1919 is shown under this head

(283) See footnote (338)

(284) The following are the sub-heads to be opened under this head, but see Note 1 of the General Notes —

Superannuation and Retired Allowances —

India Office Audit Office and High Commissioner's Establishments —

Home Service Pensions and Gratuities

India Office Provident Fund

Home Service Widows Funds of East India Company

Federal and High Court Judges

Indian Civil Service

Other Civil Services in India

Compassionate Allowances

Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules

Government contribution payable under the Indian Civil Service Family Pension Rules

Pensions paid in respect of Bengal, Bombay (Provident Branch) and Madras Civil Funds

Pensions and allowances paid in respect of Other Provident Funds (Military, Medical and Navy Funds)

Miscellaneous Pensionary Payments —

Pensions for distinguished and meritorious services

Concession grants in respect of past contributions to annuities

Gratuities

Military and Navy Officers in respect of Civil employment

Other pensionary charges

Pensions of Widows and Families of Officers of the Bengal Pilot Service

*Deduct*—Actual amount of pensions recovered from other Governments. (To exhibit separately the recoveries from the Provincial Governments on account of pensions initially debited to the Central Government)

## MAJOR HEADS

## MINOR HEADS

J Miscellaneous—*contd*

56 —STATIONERY AND PRINTING .

I *Stationery*

Stationery Offices and Stores

Purchase of Stationery Stores

Stationery supplied by other Governments

Discount on plain paper used with stamps

Purchase of plain paper used with stamps

*Deduct*—Value of Stationery supplied to other Governments and paying departmentsII *Printing*

Government Presses

Printing at private presses

Lithography

Cost of printing work done by other Governments

*Deduct* Cost of Printing work done for other Governments and paying departments

Charges in England (285)

Loss or gain by exchange

(285) The sub heads are—

Stationery, Printing and Bookbinding for the High Commissioner's office

Leave salaries and deputation pay

Sterling Overseas pay

Government scholarships

Stores for India —

Paper

Printing Stores

Other Stores

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *contd*

87 — MISCELLANEOUS (286).

Cost of books and periodicals  
(287)Donations for charitable purposes  
(288)

(286) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads

(287) This head is intended for works of general utility not required in a particular department

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head

Subscriptions to News Agencies for supply of telegrams are also brought to account under this head

(288) Includes burial charges of paupers, charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports and charges on account of European Vagrants. Any charges connected with the deportation of Khorasani and other Vagrants, not European, may be taken to a separate detailed head under this minor head.

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous—*contd*57 MISCELLANEOUS *contd*Special Commissions of Enquiry.  
(289)

Publicity Board

Pilgrimage beyond India

Petty Establishments

Irrecoverable temporary loans and  
advances written off (290).

Rents, rates and taxes (291).

Contributions (292)

Miscellaneous Compensations.  
(293)

(289) The cost of the committees which are appointed by the Legislature with instructions to report to it should be debited to the minor head pertaining to the legislative body concerned under "25—General Administration—Legislative Bodies."

The cost of committees constituted from time to time for purely departmental purposes should, under the provisions of Article 181 (1) of the Audit Code, be adjusted under the appropriate departmental major heads of account. This minor head is intended for the adjustment of charges relating to Commissions and Committees which, owing to their importance or for any other reason, cannot conveniently be adjusted under any Departmental major head.

(290) This head receives the debits by *per contra* credit to the loan or advance head concerned when a loan or an advance has to be written off as irrecoverable.

(291) This head is intended for payments not debitabie to any special major head. When, however, charges on account of "Rents, rates and taxes" are incurred by a department the payments on account of which are shown under a special major head, they should be classified under "Contingencies" of the department concerned.

(292) This head is intended to record (1) grants for no specific purpose to Local Funds, Municipalities, etc., such as grants to cover a deficit balance or as compensation for revenue resumed, which cannot be classed with reference to the object to which they are to be devoted, and (2) other miscellaneous contributions, such as grants to Societies for Prevention of Cruelty to Animals, contributions by Provincial Governments for the maintenance of Posts and Telegraphs Offices or Telegraph line, guarantee paid by Provincial Governments in respect of unremunerative Railway lines, which it may not be found possible to bring to account under any of the descriptive major heads.

(293) Includes—

- (a) charges for compensation granted for loss of revenue rights resumed by Government other than those relating to "Principal Heads of Revenue",
- (b) charges on account of purchase of life pensions (except in the Punjab where such charges are debited to "55—Superannuation, etc.")

## MAJOR HEADS

## MINOR HEADS

J. Miscellaneous *concl'd.*57. MISCELLANEOUS *concl'd*

Kidderpore Orphangunj Market  
(Bengal)  
Miscellaneous Durbar charges  
(294)  
Payments arising out of the Military Lands Scheme, Bombay  
(Bombay)  
Expenditure on account of State Prisoners and Detenus  
Charges in connection with the village Panchayats Act (Bombay)  
Net loss by exchange on Remittance transactions  
Loss by exchange on local transactions  
Miscellaneous and unforeseen charges (295)  
Charges in England (296)  
Loss or gain by exchange

(294) Includes charges on account of Durbar presents or allowances to Vakils, if any

(295) The detailed heads are —

Allowances to Civil servants out of employ

Annual stipends to holders of literary titles (Charges on account of the grant of Rs 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulema are taken to this head)

Travelling allowances of officials and non-officials attending durbars

Rewards for destruction of wild animals (Includes rewards for destruction of dogs and snakes)

Victualling forts (Punjab)

Petty construction and repairs—

(This head is intended for payments not debitable to any special major head) Losses on uninsured shipments —

(Includes charges on account of general average and expenses of salvage)

Miscellaneous charges for the treatment of patients at the Pasteur Institute

Subsidies for land communication

Other items

No amount is to be debited to the head "Other items", or credited under the corresponding receipt head (*vide* footnote 110), without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (171)

(296) The sub-heads are (but see Note 1 of the General Note) —

Expenditure connected with Conferences, Commissions, etc

Miscellaneous charges connected with the supply of stores to India

Sterling Overseas Pay

Leave Salaries and Deputation Pay

Other items

## MAJOR HEADS

## MINOR HEADS

## JJ.—Miscellaneous—Capital Account within the Revenue Account.

55-A —COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES (297)	Amount transferred from "83 Payments of commuted value of pensions"
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(297) See footnote (306)

## MAJOR HEADS

## MINOR HEADS

## K. Defence Services.

58 — DEFENCE SERVICES—  
EFFECTIVE

## A — Defence Secretariat

- I Charges in India
  - 1 Defence Department
  - 2 Military Finance Branch
- II Charges in England
  - Same as above
  - Loss or gain by exchange

## B — Defence Services Proper

- I Charges in India
  - 1 Fighting Services
  - 2 Administrative Services

*Page 131, 58 Defence Services Effective*

*Delete the sub-major heads :*

(i) 'A. Defence Secretariat' with all the minor heads appearing against it and

(ii) 'B Defence Services Proper'.

[ List of Major and Minor Heads of Account, No. 79, dated the 1st April 1939 ]

*Page 131, 58. Defence Services—Effective B-Defence Services Proper and  
59. Defence Services Non-Effective*

*Insert the number '(111-A)' against the Group Minor head "I.-Charges in India" under each of these Major heads*

*(List of Major and Minor Heads of Account, No 42, dated the 2nd February 1939)*

59 DEFENCE SERVICES—  
NON-EFFECTIVE

- cluding stores)
- 9 Auxiliary and Territorial Forces
- 10 Royal Air Force (including stores)
- 11 Royal Indian Navy (including stores)
- 12 Quetta Reconstruction
- II —Charges in England
  - Same as above
  - Loss or gain by exchange
- I —Charges in India
  - 1 Army
  - 2 Royal Air Force
  - 3 Royal Indian Navy
- II Charges in England
  - Same as above.
  - Loss or gain by exchange

60 TRANSFERS TO/OR FROM  
DEFENCE RESERVE FUND



## MAJOR HEADS

## MINOR HEADS

**L Contributions and Miscellaneous Adjustments between Central and Provincial Governments.**

**61 GRANTS-IN-AID TO PROVINCIAL GOVERNMENTS**

Grants-in-aid to the Government of United Provinces

Grants-in-aid to the Government of Assam

Grants-in-aid to the Government of North-West Frontier Province

Grants-in-aid to the Government of Orissa

Grants-in-aid to the Government of Sind

Grants-in-aid to the Government of Coorg

**62 — MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS (298)**

(298) This head is intended for the record of such miscellaneous adjustments between the Central and Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be brought to account under the appropriate service heads of expenditure. Suitable descriptive minor heads may be opened where necessary for separate payments debited to this head.

## MAJOR HEADS

## MINOR HEADS

## M. Extraordinary Items.

## 63. EXTRAORDINARY CHARGES

Charges in India (299)

Charges in England

Loss or gain by exchange

(299) Records extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province. Suitable descriptive sub-heads may be opened under this major head with the approval of the Auditor General.

## MAJOR HEADS

## MINOR HEADS

## CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT.

## AA. Principal Revenue Heads. Forest and other Capital Accounts outside the Revenue Account

65 —CAPITAL OUTLAY ON FORESTS (300)	Organisation, Improvement and Extension of Forest Communications and Buildings. Railways and Tramways Livestock, Stores and Tools and Plant Establishment Suspense  <i>Deduct</i> Receipts and Recoveries on Capital Account (301) Charges in England (117) Loss or gain by exchange
66 —CAPITAL OUTLAY ON THE SECURITY PRINTING PRESS	Land  Buildings  Plant and Machinery  Minor Equipment  Miscellaneous  <i>Deduct</i> Depreciation  Establishment  Charges in England (117)  Loss or gain by exchange

(300) This head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds, is not recognised as such in the regular accounts and is debited initially and finally to "10-Forest".

(301) This head will be credited with recoveries of expenditure previously debited to the capital major head when the recoveries cannot conveniently be taken to any other minor head.

## MAJOR HEADS

## MINOR HEADS

**BB. Railway Capital Account outside the Revenue Account 302**

67-A CONSTRUCTION OF STATE  
RAILWAYS—COMMERCIAL.

67-B CONSTRUCTION OF STATE  
RAILWAYS STRATEGIC.

67-C CAPITAL CONTRIBUTED BY  
RAILWAY COMPANIES TOWARDS  
OUTLAY ON STATE RAILWAYS

DISCHARGE OF DEBENTURES

67-D REDEMPTION OF LIABILITIES  
INVOLVED IN THE PURCHASE OF  
RAILWAYS

**CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account**

68 CONSTRUCTION OF IRRIGATION,  
NAVIGATION, EMBANKMENT AND  
DRAINAGE WORKS

A Irrigation works

No. 36.

Page 135

*Insert* the number ' (37-A) ' in the ' Minor Heads ' column against the Major Heads " 67-A. Construction of State Railways Commercial " and " 67-B. Construction of State Railways Strategic "

(List of Major and Minor Heads of Account, No 36, dated the 2nd February 1939 )

(302) The major heads in this Section will not be required when the Federal Railway Authority is established under Part VIII of the Government of India Act, 1935. All moneys provided by the Central Government on capital account for the purposes of the Authority will be treated as debt owed by the Railway Authority to the Central Government under Section 187 (1) of the Act and will accordingly be recorded under a suitable Debt head subordinate to " Section Q—Loans and Advances by the Central Government "

## MAJOR HEADS

## MINOR HEADS

CC. Capital Account of Irrigation, Navigation, Embankment and Drainage  
Works outside the Revenue Account—*concl'd*

68 CONSTRUCTION OF IRRIGATION,  
NAVIGATION, EMBANKMENT AND  
DRAINAGE WORKS *concl'd*

B Navigation, Embankment and  
Drainage Works

(1) Productive

Same as for A (1) above.

(2) Unproductive

Ditto

*Deduct* Amount financed from  
Famine Relief Fund

*Deduct* Amount financed from Or-  
dinary Revenues

20

39 )

*Add*- Repayments of Capital Ex-  
penditure financed from Ordinary  
Revenues

Net expenditure outside the  
Revenue Account.

DD. Posts and Telegraphs Capital Account outside the Revenue Account

69—CAPITAL OUTLAY ON POSTS AND  
TELEGRAPHS

## MAJOR HEADS

## MINOR HEADS

## FF. Civil Administration Capital Accounts outside the Revenue Account.

70 —CAPITAL OUTLAY ON IMPROVE- (303)  
MENT OF PUBLIC HEALTH

71 CAPITAL OUTLAY ON SCHEMES (303)  
OF AGRICULTURAL IMPROVEMENT  
AND RESEARCH

72 CAPITAL OUTLAY ON INDUSTRIAL (303)  
DEVELOPMENT

72-A CAPITAL OUTLAY ON CIVIL  
AVIATION (304)

A Civil Aviation  
Works

Equipment  
Establishment

B Meteorological  
Works

Equipment  
Establishment

*Deduct Receipts and Recoveries on  
Capital Account (255)*

*Deduct Capital expenditure financed  
from Ordinary Revenues*

*Add Repayment of Capital expendi-  
ture financed from Ordinary  
Revenues*

*Net expenditure outside the  
Revenue Account*

(303) For expenditure under these heads each individual scheme or project should be treated as a separate minor head

(304) Expenditure on Civil Aviation Works may be met from —

(1) current revenues,

(2) a special fund called the "Fund for the development of Civil Aviation",

(3) borrowed funds or other resources outside the Revenue Account

2 The principles to be observed in deciding whether an item of works expenditure should be allocated to Revenue or to Capital are as follows —

(a) Capital bears all charges for the first construction and equipment of a project as well as charges for maintenance of completed parts of a scheme until the whole scheme is completed, and charges for such substantial additions and improvements to existing works as may be sanctioned by competent authority. Charges on account of the restoration of damage caused by extraordinary casualties may also be taken to Capital

(b) Revenue bears all recurring charges on maintenance and repairs, working expenses, temporary and experimental works and minor additions or improvements up to a monetary limit to be fixed by Government

(c) Revenue bears all charges for renewal and replacement even when such renewal and replacement include an element of betterment. When a renewal or replacement scheme includes a substantial addition or improvement, only the cost of the latter may be taken to Capital

3 In accordance with the principles enunciated above the following expenditure should be deemed "Capital" —

## MAJOR HEADS

## MINOR HEADS

FF.—Civil Administration—Capital Accounts outside the Revenue Account—*contd*

## 73 —CAPITAL OUTLAY ON VIZAGAPATAM PORT

## Preliminary Expenses

General charges

Land

Dredging

Reclamation

Works

Suspense

Interest during Construction

*Deduct* Receipts and Recoveries on Capital Account

Charges in England (117)

Loss or gain by exchange

Lighthouses

Lightships

Tools, Plant and Equipment

Stock and Suspense

*Deduct* Receipts and recoveries on Capital account

## 74 CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS

Initial outlay, *e g*,—

- (a) Cost of land, cost of construction of landing grounds, aerodromes including approach roads, runways, hangars, slipways, moorings, workshops, stores, administrative and control buildings, Aerodrome Offices, and residential quarters for officers and clerks
- (b) Provisions of flood lights, boundary lights, obstruction lights, beacons, power house buildings including plant and quarters for operators and other staff
- (c) Meteorological works located on aerodromes, *viz*, Observatories, office buildings, store buildings and staff quarters
- (d) The cost of any establishment specifically created for preparation of projects, for, or the supervision or construction of, a work debitable to Capital, cost of tools and plant specifically purchased for such work, or charges for establishment and tools and plant payable to Public Works Department or other Departments or Governments for carrying out Aviation Works debitable to Capital

## 4 Revenue bears all charges including —

- (i) the cost of temporary or experimental works,
- (ii) the cost of small minor works,
- (iii) the cost of any renewal or replacement in accordance with paragraph 2 (c) above,
- (iv) standing charges on maintenance and repairs

5 Except in the case of expenditure from the Fund for the development of Civil Aviation all works expenditure which under the allocation rules applicable to this Department is debitable to Capital will be recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation" outside the revenue account and at the end of the year any expenditure which the Government of India may decide to meet from revenue will be deducted in lump from the total expenditure recorded under this head and transferred to the major head "44 A—Capital Outlay on Civil Aviation" within the Revenue Section of the account

Expenditure of a capital nature met from the Fund for the development of Civil Aviation is recorded under the head "44 A—Capital Outlay on Civil Aviation", an equivalent amount being transferred from the Fund in the Deposit Section of accounts as a deduct entry. Expenditure which is debitable to Revenue Account falls under the major head "14—Aviation"

MAJOR HEADS	MINOR HEADS
FF.—Civil Administration—Capital Account	Accounts outside the Revenue <i>concl'd</i>
74 CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS <i>concl'd</i>	Charges in England (117) Loss or gain by exchange <i>Deduct</i> Amount financed from General Reserve Fund Lighthouses and Lightships <i>Deduct</i> Amount financed from Ordinary Revenues
GG. Currency and Mint Capital Accounts outside the Revenue Account.	
77 CURRENCY CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT	Land Buildings Plant and Machinery Minor Equipment Miscellaneous <i>Deduct</i> Depreciation. Establishment Charges in England (117) Loss or gain by exchange



## MAJOR HEADS

## MINOR HEADS.

## HH. Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.

78 INITIAL EXPENDITURE ON NEW CAPITAL AT DEWH	Works Establishments Tools and Plant Stock and Suspense Miscellaneous Charges in England (117) Loss or gain by exchange <i>Deduct</i> Receipts and recoveries on capital account.
79 CAPITAL OUTLAY ON ELEC- TRIC SCHEMES I Hydro-Electric Schemes— A Name of project	Works Establishment Tools and Plant Suspense <i>Deduct</i> Receipts and recoveries on capital account Charges in England (117). Loss or gain by exchange
B Name of project	Minor heads—Same as under A above.
II Thermo-Electric Schemes—	
A Name of project	} Minor heads—Same as under I
B Name of project	} above
80 BOMBAY DEVELOPMENT SCHEME	Works and Acquisition (one minor head for each development scheme) Establishment Tools and Plant

## MAJOR HEADS

## MINOR HEADS.

HH. Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account *contd*

80. BOMBAY DEVELOPMENT SCHEME <i>contd.</i>	Grants-in-aid to Local Bodies. Suspense <i>Deduct</i> Receipts and recoveries on capital account Charges in England. (117). Loss or gain by exchange.
81 CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	(305)

(305) The minor heads which are prescribed under the head "50 — Civil Works", with the exception of "Repairs" and "Grants in-aid", should be opened under this head. Expenditure on account of restoration of damage caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be debited to this major head should be recorded under a separate minor head "Extraordinary Replacements".

## MAJOR HEADS

## MINOR HEADS.

## JJ. Miscellaneous Capital Account outside the Revenue Account.

82 CAPITAL ACCOUNT OF OTHER  
PROVINCIAL WORKS OUTSIDE  
THE REVENUE ACCOUNTOriginal Works A separate minor  
head for expenditure of each De-  
partment.

Establishment

Tools and Plant

Suspense and Miscellaneous.

Charges in England (117)

Loss or gain by exchange

83. PAYMENTS OF COMMUTED VALUE  
OF PENSIONS (306).Payments of commuted value of  
pensions

(a) Payments in India.

(b) Payments in England—  
Par value

Loss or gain by exchange.

*Deduct*(1) Amount financed from ordi-  
nary revenues(2) Amount recovered from other  
Governments(3) Capital portion of equated  
payments out of revenue.Net expenditure outside the Revenue  
Account

(306) All payments on account of Commutation of pensions, whether in England or in India, including payments made to other Governments, are brought to account in the first instance under the Head "83—Payments of commuted value of pensions—Commutated value of pensions" in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under that head as the Central or Provincial Government as the case may be may decide to meet from current revenues is transferred to the Capital major head "55-A—Commutation of pensions financed from ordinary revenues" under Section "JJ—Miscellaneous—Capital Account within the Revenue Account" The net amount debited to the capital major head "83—Payments of commuted value of pensions" after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested The equated payments in respect of each year's commutation commence from the following year, and the rate of interest that is adopted is, in the case of the Central Government, that Government's borrowing rate, and, in the case of a Provincial Government, that which it may decide to fix with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for this purpose

Where pensionary charges between two Governments are settled annually on the basis of commuted values by payment of the net amount due by one Government to the other, the net amount so paid or recovered is brought to account under the minor head "Payments of commuted value of pensions" or the head "*Deduct*—Amount recovered from other Governments", as the case may be.

## MAJOR HEADS.

## MINOR HEADS

JJ. Miscellaneous Capital Account outside the Revenue Account *concl'd*

84.—CAPITAL OUTLAY ON BOMBAY LANDS SCHEME	Cost of land taken over from Defence Services <i>Deduct</i> Receipts and recoveries on Capital Account
85 —PAYMENTS TO RETRENCHED PERSONNEL	Non-Commercial Departments Irrigation Other Commercial Departments and undertakings <i>Deduct</i> Repayments out of revenue (307)

The total equated payments in respect of each year's commutation are debited to the head "55 —Superannuation allowances and pensions—Equated payments of commuted value of pensions transferred from Capital, etc.", by credit to (a) the Capital head "83 —Payments of commuted value of pensions *Deduct* Capital portion of equated payments out of revenue" for the capital portion of the payments, and (b) "22—Interest on Debt and Other Obligations—*Deduct*—Interest portion of equated payments on account of commuted value of pensions" for the interest portion of the payments

All capital charges on account of commutation of pensions debitabie to the Central Government excepting those pertaining to the Railway, Posts and Telegraphs and Defence Departments are brought to account finally on the books of the Accountant General, Central Revenues. The adjustments on account of commutations of Railway, Posts and Telegraphs and Military pensions are made under the head "83 —Payments of commuted value of pensions" on the Railway, Posts and Telegraphs and Defence books, respectively, and equated payments in respect of these commutations are debited to the Departmental major head concerned. The High Commissioner for India in passing the payments to India through the London Account Current furnishes the necessary information as to the head to which the pensions are debited in each case

Payments from provincial treasuries of commuted value of pensions of officers whose pensions are, in the first instance, charged to Central (Federal) Revenues and ultimately recovered from the Provinces under certain sections of the Government of India Act, 1935, are adjusted in the Central and Provincial Section of the Provincial Accountant General's books without the intervention of the Accountant General, Central Revenues

(307) The general procedure is that payments on account of gratuities to retrenched personnel *which* are taken, in the first instance, to the capital Major head "85 —Payments to Retrenched Personnel" are written back to revenue in five years beginning from the year succeeding the year of payment, but no interest is taken into account for the purpose of this adjustment. The annual debits on account of writes back of gratuity payments so far as they relate to non-Commercial Departments are taken to the minor head "Gratuities" under the major head "55 Superannuation Allowances and Pensions" by credit to this head, while such debits relating to Commercial Departments are taken to a separate sub-head under "Working Expenses" of the Commercial Department concerned. This procedure is, however, subject to modification by a Provincial Government

## Sections N to V Debt, Deposits, Advances, Suspense and Remittance Heads and Cash Balances.

The accounts marked (D) appear in the Books of Defence Services only, those marked (R) in the Railway Accounts and those marked (P and T) in the Posts and Telegraphs Accounts

The words " Sterling Account " have been added to the heads which record transactions of a definitely sterling character The transactions under these heads, which appear only on the books of the Secretary of State or of the High Commissioner for India, are not passed on to India, but are finally accounted for in the Home Accounts

### MAJOR HEADS

### MINOR HEADS.

## N. Public Debt.

### CENTRAL SECTION

#### A —DEBT RAISED IN INDIA

#### I —PERMANENT DEBT (308)

#### (i) Loans bearing interest

A separate head for each denomination of loan

~~Expired Loans (309)~~

#### (ii) Loans not bearing interest Expired Loans (309)

A separate head for each denomination of loan.

#### II FLOATING DEBT (308).

Treasury Bills  
Other Floating Loans (310)

(308) Permanent Debt includes all debt which at the time when it is raised has a currency of more than twelve months The term " Floating Debt " is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Reserve Bank with a currency of not more than twelve months

(309) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan, after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also debited to Revenue

(310) Temporary detailed heads should be opened as occasion requires

## MAJOR HEADS.

## MINOR HEADS.

N. Public Debt *concl'd*CENTRAL SECTION *concl'd*B DEBT RAISED IN ENGLAND  
(Sterling Account).

## PERMANENT DEBT

- (i) Loans bearing Interest.  
(A separate head for each denomination of loan)
- (ii) Capital portion of Annuities created in purchase of Railways  
(A separate head for each of the Annuities in course of payment)
- (iii) Discharge of Liability in respect of British War Loan (1929-47)
- (iv) Loans not bearing interest  
Expired loans (A separate head for each denomination of loan)

## PROVINCIAL SECTION

## A DEBT RAISED IN INDIA

## I PERMANENT DEBT (308)

- (i) Provincial Loans bearing interest. (311)  
(A separate head for each denomination of loan)
- (ii) Loans not bearing interest  
Expired Loans (A separate head for each denomination of loan) (309)

## II FLOATING DEBT (308)

Treasury Bills  
Other Floating Loans (310)

## III LOANS FROM THE CENTRAL GOVERNMENT

B. DEBT RAISED IN ENGLAND  
(Sterling Account).

A separate head for each denomination of loan raised by the provinces

(311) For loans raised by Provincial Governments in the open market

## MAJOR HEADS

## MINOR HEADS

## O Unfunded Debt.

SPECIAL LOANS . . . . .	Special Loans
	8 per cent perpetual Loans (Madras)
	6 per cent perpetual Loans. (Madras)
	Endowments by the late King of Oudh (312)
	First Loan
	Third and Fifth Loans.
	Sixth Loan
	Charity Fund.
	Appropriation for the maintenance of Madho Rao (313)
	Endowments for Charitable and Edu- cational institutions.
TREASURY NOTES . . . . .	Treasury Notes on account of the Bhonsla and other Nagpur tem- ples
	Non-Transferable Notes at 4 per cent. (Madras)

(312) The outstanding loans from the King of Oudh are in four portions —

*First loan*, Sicca Rs 1,00,00,000 in 1814, in consideration of which the British Government guaranteed the payment of certain stipends called "Wasika Pensions" The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to Rs 36,07,235 in that year.

*Third loan*, Sicca Rs 1,00,00,000 in 1825, and *Fifth loan*, Sicca Rs 62,40,000 in 1829, both at 5 per cent Government Rs 38,40,000 of the last was repaid in 1853 The interest is payable in the form of hereditary pensions Those under the *fifth* loan may be commuted for a principal payment

*Sixth loan*, Government Rs 17,00,000, a perpetual loan at 4 per cent interest payable in the form of pensions and stipends

*Charity Fund*, Rs 3,00,000 deposited in 1833, in consideration of which Rs 1,000 a month (being 4 per cent) is drawn for distribution to the poor of Lucknow.

(313) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father who was a rebel of 1857 Part of it having been spent on the purchase of a landed estate the interest on the balance is drawn by the Imperial Bank of India as Madho Rao's Agent

## MAJOR HEADS.

## MINOR HEADS.

O. Unfunded Debt *contd.*

## DEPOSITS OF SERVICE FUNDS.

Indian Civil Service Family Pension Fund (Transferred).

Indian Civil Service Family Pension Fund (Untransferred).

Superior Services (India) Family Pension Fund (Transferred).

Superior Services (India) Family Pension Fund (Untransferred)

## RUPEE AND STERLING ACCOUNTS

Indian Military Service Family Pension Fund (Transferred).

Indian Military Service Family Pension Fund (Untransferred).

Indian Military Widows' and Orphans' Fund (Transferred)

Indian Military Widows' and Orphans' Fund (Untransferred)

Miscellaneous Service Funds (314).

Bengal Uncovenanted Service Family Pension Fund

Bengal and Madras Service Family Pension Fund.

Madras Military Assistant Surgeons' Fund.

Bombay Family Pension Fund of Government Servants.

(314) In the local accounts inner columns will be used to distinguish the separate funds concerned.



MAJOR HEADS.

MINOR HEADS.

O. Unfunded Debt *contd.*

SAVINGS BANK DEPOSITS.

Post Office Savings Bank Deposits  
(P & T)

POST OFFICE CASH CERTIFICATES

Post Office Cash Certificates (P. & T.)  
(315).

(315) Unclaimed balances of cash certificates are transferred direct to Revenue at the end of three account years after the date of their maturity, that is, in the March Final accounts of the 9th Account year from the date of issue and of those issued prior to the 3rd April 1929 whose period of maturity has been extended to ten years, at the end of three account years after the date of their extended maturity, that is, in the March Final accounts of the 14th Account year from the date of their original issue.

## MAJOR HEADS

## MINOR HEADS.

O Unfunded Debt *contd*

## STATE PROVIDENT FUNDS (316)

State Railway Provident Institution.  
(R)  
Companies' Railways Provident Fund.  
(R).  
General Provident Fund  
Indian Civil Service Provident Fund.  
Indian Civil Service (Non-European  
Members) Provident Fund  
Defence Services Officers' Provident  
Fund  
Contributory Provident Fund  
Other Miscellaneous Provident Funds.  
(317)

(316) The Minor Head for each Provident Fund for which there is a Sterling Branch should be sub-divided to show separately the transactions relating to the Sterling and Rupee Branches. The accounts of the Sterling Branches of the several Provident Funds are maintained in India in rupees.

(317) Includes "Sub-Inspector of Schools' Provident Fund", "Forest Revenue Officers' Provident Fund" in Bengal, "Provident Fund of the Central Research Institute, Kasauli", "Non-Indian Medical Service Officers' Provident Fund" and "Lighthouses and Lightships Provident Fund". The transactions relating to "Civil Engineers' Provident Fund", "Forest Officers' Provident Fund", "Police Officers' Provident Fund" and the Special Provident Funds instituted for the non-pensionable employees of the Public Works Department are accounted for under separate detailed heads to be opened under this head.

## MAJOR HEADS.

## MINOR HEADS.

O. Unfunded Debt *concl'd.*

OTHER ACCOUNTS . . .	General Family Pension Fund.
	Hindu Family Annuity Fund.
	Bombay Family Pension Fund of Government Servants, Life Assur- ance Branch
	Bengal Christian Family Pension Fund
	Postal Insurance and Life Annuity Fund (P & T.).
	Staff Benefit Fund (R.).
	Cemetery Endowment Fund (318).
INTEREST SUSPENSE . . .	Interest Suspense Account. (319)

(318) Fees for endowments of monuments in Government cemeteries payable under the Ecclesiastical Rules are credited to this head

(319) See footnote (147).

## MAJOR HEADS.

## MINOR HEADS

## P. Deposits and Advances.

## PART I DEPOSITS BEARING INTEREST

## (A) Reserve Funds.

DEPRECIATION RESERVE FUND RAILWAYS	Depreciation Reserve Fund. Loans to Branch Line Companies
RENEWALS RESERVE FUND POSTS AND TELEGRAPHS	As in column 1
RENEWALS RESERVE FUND NORTHERN INDIA SALT REVENUE DEPARTMENT	
DEPRECIATION RESERVE FUND LIGHTHOUSES AND LIGHTSHIPS	
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS (320).	A separate Minor head for each separate account.

Page 151, P Deposits and Advances—Part I- Deposits Bearing Interest—  
(A) Reserve Funds

Insert the following as a new major head, above the major head "De-  
preciation Reserve Fund Lighthouses and Lightships"  
Page 151

Insert the following as footnote (319-A) -  
Page 151, P. Deposits and Advances Part I Deposits Bearing Interest-  
(A) Reserve Funds

Delete the major head "Additions and Replacements Reserve Fund.  
Lighthouses and Lightships".

[List of Major and Minor Heads of Account, No 69, dated the 1st April 1939.]

(320) The Depreciation Reserve Fund deposited with the Government of commercial undertakings of Central and Provincial Governments are treated as deposits of the Governments concerned and recorded in the accounts under this head, being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest

MAJOR HEADS

MINOR HEADS

P. Deposits and Advances *contd*PART I DEPOSITS BEARING INTEREST *concl'd*

## (B). Other Deposit Accounts.

OTHER DEPOSITS . . .	State Railway Deposits
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## MAJOR HEADS

## MINOR HEADS.

P. Deposits and Advances *contd*

## PART II DEPOSITS NOT BEARING INTEREST

## (A). Sinking Funds.

APPROPRIATION FOR REDUCTION OR  
AVOIDANCE OF DEBT

Sinking Funds (321).  
Other Appropriations (322).

SINKING FUNDS FOR LOANS GRANTED  
TO LOCAL BODIES (323)

A separate head for each fund brought  
to account

SINKING FUND INVESTMENT ACCOUNT  
(324)

Sinking Fund Investment Account.

(321) This head is credited with the amount set apart each year for the sinking fund created for loans by charge to "23—Appropriation for Reduction or Avoidance of Debt" and with the profits realised on investment of the balances in the Fund, and is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is debited to the head "Permanent Debt" by *per contra* credit to the head "Deposits and Advances—Miscellaneous—Government Account"

(322) This head will be closed to 'Government account' in the ledger

(323) Represents funds constituted for the discharge of loans taken from Government by public bodies

(324) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, any profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt, Sinking Funds". Interest realised on Securities purchased on the investment account should be credited and any payment of advance interest on Securities purchased on that account should be debited to the head "Sinking Fund".

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II. DEPOSITS NOT BEARING INTEREST—*contd*

## (B) Reserve Funds.

SILVER REDEMPTION RESERVE (325)	Silver Redemption Reserve
( <i>Sterling Account</i> ).	Silver Redemption Reserve Invest- ment Account
DEFENCE RESERVE FUND	} As in column 1
POST OFFICE CASH CERTIFICATES BONUS FUND (326)	

(325) The transactions included under this head are—

## (i) Accretions to the Reserve

Proceeds of sales of silver appropriated

Payments by Reserve Bank under Section 36 (2) of the Reserve Bank Act.

Profits arising from casual sales of gold by the Reserve Bank, interest dividends, etc, *less* Capital depreciation

Capital appreciation of investments

## (ii) Payments out of the Reserve

Payments to Reserve Bank under Section 36 (1) of the Reserve Bank Act.

Transfer to Revenue Account

(326) At the end of the year the unutilised balance of the amount provided under the head "22—Interest on debt and other obligations—Bonus on Post Office Cash Certificates" is transferred to this head. When it is necessary to draw on the fund, the amount transferred from the fund is shown under "22—Interest on debt and other obligations—Bonus on Post Office Cash Certificates—*Deduct* amount transferred from the Post Office Cash Certificates Bonus Fund", the entire amount of bonus paid during the year being debited to "22—Interest on debt and other obligations—Bonus on Post Office Cash Certificates"

## MAJOR HEADS

## MINOR HEADS.

**P Deposits and Advances—*contd*****PART II. DEPOSITS NOT BEARING INTEREST—*contd*****(B). Reserve Funds *contd*****FAMINE RELIEF FUND (327)***Receipts***A Famine Relief Fund**Transfers from the Revenue Account  
(328).

Interest receipts (329).

Recoveries of Famine expenditure  
(330)Gain on realisation of securities  
(333)Recoveries of loans to Cultivators,  
etc (332)

Recoveries of advances (Orissa).

Other items

**B Investment Account**

Sale of securities (333)

*Payments***A Famine Relief Fund**Transfers to the Revenue Account  
(328)

(327) In Bengal the Fund is termed "Bengal Famine Insurance Fund" The account heads which are operated upon in that Province for accounting for transactions connected with the Fund are designated accordingly

(328) See footnotes (97) and (277)

(329) Receives credit for interest realised on investments of balances of the Famine Relief Fund See also footnote (333)

(330) See footnote (275) Any incidental recoveries of expenditure on objects other than Famine Relief which was met from the balance of the Famine Relief Fund, should be credited to the appropriate major head of receipts corresponding to the head to which the expenditure was debited or to "XLVI-Miscellaneous" in the absence of such a head



## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances *contd*PART II —DEPOSITS NOT BEARING INTEREST—*contd.*(B) Reserve Funds *contd*FAMINE RELIEF FUND *concl'd* (327)Payments—*concl'd*A Famine Relief Fund *concl'd.*

Transfers to General Balances for repayment of debt (331)

Advances to Provincial Loan Account for loans to Cultivators, etc (Orissa) (332)

Loans to Cultivators, etc under the Land Improvement Loans Act, 1883, the Agriculturists' Loans Act, 1884, or otherwise (332)

Writes-off of irrecoverable loans to Cultivators

Other advances (Orissa).

Loss on realisation of securities (333).

Other payments

No. 9.

Page 156—

(1) *Insert* the following heads after the head "Famine Relief Fund" .

## Major head

## Minor head

"Famine Fund Deposit Account (Bihar) (333-A)"	"Transfers from/to the Revenue Account"
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(2) *Insert* the following as foot-note (333-A)

"(333-A) In Bihar there is a deposit account named the 'Famine Fund Deposit Account' in addition to the statutory 'Famine Relief Fund'. Expenditure met from the Famine Fund Deposit Account on the relief of famine or on works designed to protect a portion of the Province from the risk of famine or other natural calamities is in the first instance debited to the head "54-A —Famine Relief" or other appropriate head of account and at the end of the year an amount equivalent to this expenditure is debited to this Deposit Account and adjusted in reduction of expenditure under the major head of account concerned. No definite principles have been prescribed by the Provincial Government for the allocation of expenditure between the Statutory Fund and the Deposit account. The allocation of individual items of expenditure is settled by the Provincial Government according to the circumstances of the case."

(List of Major and Minor Heads of Account, No 9, dated the 1st December 1938)

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(B). Reserve Funds *contd*

CENTRAL ROAD FUND	(334)	} As in column (1)
SUGAR EXCISE FUND	(335)	

(334) As a result of the recommendations of the Indian Road Development Committee both the excise and import duties on motor spirit were raised with effect from the 28th February 1929, the additional revenue being earmarked for credit to the "Central Road Fund" from which grants are made to Provincial Governments and other bodies for the purposes of road development. The proceeds of the additional duties are first credited to the head "I-Customs" or "II Central Excise Duties" according as they represent extra duty of custom or of excise, but at the end of each year an equivalent amount, after deduction of a certain portion as the share of the Civil Aviation Department in respect of petrol consumed for aviation purposes, is transferred as a block grant to the "Central Road Fund" by debit to the head "50 Civil Works—Block grant for transfer to Central Road Fund". Grants made out of this Fund to Provincial Governments and others are debited to the Fund. The charges met out of the 15 per cent reserve retained by the Central Government in the Central Road Fund are brought to account in the first instance under "50-Civil Works—Central", the debit under that head being set off by an equivalent amount transferred from the deposit head "Central Road Fund" so that the net charge under "50-Civil Works" will be nil. This transfer is shown under a distinct minor head "*Deduct—Amount met from Central Road Fund*".

The subventions made from the Central Road Fund to Provincial Governments and centrally administered areas are credited to the head "Subventions from Central Road Fund" in the accounts of the province or of the Central area concerned. This head is debited with the expenditure on objects approved by the Central Government. The actual expenditure incurred from time to time is debited in the provincial accounts to the head "50-Civil Works" or other appropriate head of account under a separate sub-division of the minor head "Communications", "Grant-in-aid", or other head of account concerned. At the same time, an equivalent amount is transferred month by month to the deposit head "Subventions from Central Road Fund" by credit to "XXXIX Civil Works—Transfer from Central Road Fund". A similar procedure is also followed in the accounts of the centrally administered areas, with the difference that the transfer to the deposit head "Subventions from Central Road Fund" is made by credit to "50 Civil Works—*Deduct—Amount met from subventions from Central Road Fund*" or other appropriate head of account instead of by credit to "XXXIX-Civil Works".

(335) At the end of the year the utilised balance of the amount provided under  
No. 4.

## Page 157, Foot-note (334)

(1) *Substitute* the following for the last three sentences of the second sub-paragraph to this foot-note

"The actual expenditure incurred from time to time is charged in the Provincial accounts to the head '50-Civil Works, or other appropriate head of account concerned. At the same time an equivalent amount is transferred month by month to the deposits head 'Subventions from Central Road Fund' by credit to 'XXXIX-Civil works-Transfer from Central Road Fund' or other appropriate revenue head concerned. A similar procedure is also followed in the accounts of the centrally administered areas with the difference that the transfer to the deposit head 'Subventions from Central Road Fund' is made by reduction of expenditure under a distinct head—'*Deduct—Amount met from subventions from Central Road Fund*' under the relevant head of account and not by credit to the relevant revenue head concerned."

(2) *Add* the following as a new sub-paragraph to this foot-note

"The expenditure on interest and amortisation charges in respect of loans taken for financing construction, etc., of roads and bridges is debited to the head 'P-Deposits and Advances Other Accounts-Subventions from Central Road Fund' by *Per Contra* credit to the heads '22-Interest on debt and other obligations-D-Transfers' and 'Miscellaneous Government Account' as the case may be."

(List of Major and Minor Heads of Account, No 4, dated the 1st December 1928)

## MAJOR HEADS.

## MINOR HEADS

P. Deposits and Advances--*contd*PART II DEPOSITS NOT BEARING INTEREST *contd.*(B). Reserve Funds *contd*

PROVINCIAL ROAD FUNDS

Investment Account (336)  
Other Account

GENERAL POLICE FUND (337).

PENSION EQUALISATION FUND (338)

Transfer  
from/to the Revenue Account.

(336) This minor head may be opened in provinces in which a part of the Fund is invested

(337) See footnote (191)

(338) This head and the connected minor heads under "55 Superannuation Allowances and Pensions" are operated upon in the accounts of Bihar Pension contributions recovered by the Government of Bihar from the Government of Orissa in respect of officers of the joint cadres serving in Orissa are first credited to the head "XLIV-Receipts in aid of Superannuation", but at the end of each year an equivalent amount is transferred to the Pension Equalisation Fund "by debit to the head "55-Superannuation Allowances and Pensions—Transfer to the Pension Equalisation Fund" Each year a sum equivalent to the amount estimated as required to meet the Pensions payable in the course of the year in respect of the service of joint cadre officers in Orissa for which contributions have been received is transferred from the Fund to the head "55 Superannuation Allowances and Pensions—Deduct—Amount transferred from the Pension Equalisation Fund"

No. 54.

Page 158

Insert the following as footnote (337-A)

Pag  
Interest-  
Ins  
Police I  
"  
(List

" (337-A) An amount equivalent to the additional duty on petrol consumed for civil aviation purposes [see footnote (334)] is transferred as a block grant to this head by debit to the head '44-Aviation—Appropriation to Civil Aviation Fund'. The actual expenditure is brought to account in the first instance under the minor head 'Special grants-in-aid from the additional tax on petrol consumed for aviation purposes' subordinate to the Major head '44-Aviation', the debit under that head being set off by an equivalent amount transferred from the deposit head by *deduct* entry under a separate minor head 'Deduct amount met from the Civil Aviation Fund' under the above Major head".

(List of Major and Minor Heads of Account, No 54, dated the 2nd February 1939)

## MAJOR HEADS

## MINOR HEADS

P—Deposits and Advances—*contd.*PART II DEPOSITS NOT BEARING INTEREST—*contd.*(B). Reserve Funds—*concl'd*

DEPOSIT ACCOUNT OF THE FUND  
FOR RESTORATION OF EARTH-  
QUAKE DAMAGE TRANSFERRED  
FROM CENTRAL GOVERNMENT  
FUND FOR ECONOMIC DEVELOPMENT  
AND IMPROVEMENT OF RURAL  
AREAS  
FUND FOR DEVELOPMENT OF RURAL  
WATER SUPPLY (MADRAS)  
SPECIAL DEVELOPMENT FUND  
(PUNJAB)  
TELEPHONE DEVELOPMENT FUND  
FUND FOR DEVELOPMENT OF CIVIL  
AVIATION  
FUND FOR SPECIAL FRONTIER EXPEN-  
DITURE INCLUDING DEVELOPMENT  
FUND FOR DEVELOPMENT OF BROAD-  
CASTING  
RENEWALS RESERVE FUND ARMY  
ORDNANCE AND CLOTHING FAC-  
TORIES (D)  
RENEWALS RESERVE FUND DAIRY  
FARMS (D)  
RENEWALS RESERVE FUND—GRASS  
FARMS (D)  
RENEWALS RESERVE FUND ME-  
DICAL STORE DEPOTS AND WORK-  
SHOPS—(D)  
DEPRECIATION RESERVE FUND—  
IRRIGATION (339)  
DEPRECIATION RESERVE FUND—

As in column (1)

Depreciation Reserve Fund—Contribution  
No. 46.

Page 159, P—Deposits and Advances Part II Deposits not bearing  
interest—B. Reserve Funds

No. 52.

Page 159, P—Deposits and Advances Part II Deposits not bearing interest  
(B) Reserve Funds

*Delete* the major head "Depreciation Reserve Fund Irrigation (339)"  
Page 159, P—Deposits and Advances Part II—Deposits not bearing interest  
(B) Reserve Funds

Insert the following new major head after "Special Development Fund  
(Punjab)".  
"Special Development Fund (Bombay)"

[ List of Major and Minor Heads of Account, No 77, dated the 1st April 1939 ]

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART II DEPOSITS NOT BEARING INTEREST *contd.*

## (C) Other Deposit Accounts.

DEPOSITS OF LOCAL FUNDS .	District Funds (340)
	Municipal Funds
	Cantonment Funds
	Other Funds
	Town and Bazar Funds
	Port and Marine Funds
	Depreciation Reserve Fund, Vizagapatam Port
	Education Funds
	Medical and Charitable Funds
	Public Works Funds
	Other Miscellaneous Funds
	Village Panchayat Fund
DEPOSITS OF BRANCH LINE COMPANIES	
DEPARTMENTAL AND JUDICIAL DE- POSITS .	
CIVIL DEPOSITS . . .	Revenue Deposits (341)
	Civil Courts' Deposits (342)
	Criminal Courts' Deposits
	Personal Deposits (343)
	Political Agents' Deposits (N W F Province) (344)
	Shipping Masters' Deposits
	Forest Deposits
	Public Works Deposits
	Indian Stores Department Deposits. (345)

(340) Includes Union Funds in Bengal, Bihar and Orissa

(341) Revenue Deposits are deposits made in Revenue Courts, or in connection with revenue administration, they include customs, salt, and opium deposits, which are treated as Central deposits in the local accounts. They also include earnest money deposits made by intending tenderers of the Civil and Defence Departments, and security deposits realised by the Police Department under the Motor Vehicle Act or otherwise.

(342) Under Civil Court Deposits, High Courts and Small Cause Courts may be similarly distinguished in inner columns

(343) Personal Deposits are deposits of which a Banking account only is kept (not being Civil or Criminal Courts Deposits) "Wards" and "attached estates deposits" and "Trusts and Endowments" may be distinguished in the local accounts, being shown in inner columns

(344) Moneys received by Political Agents in the North West Frontier Province from other Government Departments for disbursement to the tribesmen are paid into this account. The payments into, and the withdrawals from, this account are shown in account under this head in the Central Section of the North West Frontier Province

## No. 2.

Page 160, P Deposits and Advances Part II Deposits not bearing interest  
(C) Other Deposit Accounts Civil Deposits

Insert the following as a new minor head below the minor head "Indian Stores Department Deposits"

"Stores Purchase (Industries) Department Deposits (U P)"

(Last of Major and Minor Heads of Account, No 2, dated the 1st December 1938)

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C) Other Deposit Accounts—*contd*DEPARTMENTAL AND JUDICIAL DEPOSITS *contd*CIVIL DEPOSITS *contd*

## Trust Interest Funds (346)

Deposits of Deceased Officers and men  
of the Indian Army (347)

(346) This head is intended for the adjustment of interest on securities held by Accountants General as Treasurers of Charitable Endowments, or on account of Miscellaneous Trusts and also for the adjustment of payments of arrears of interest, etc lying at credit of the head

Debits and credits connected with Charitable Endowments and Miscellaneous Trusts are adjusted on the books of the Accountant General concerned

Debits on account of the payment of Trust Interest Payment Orders issued by the late Controller of the Currency, and Deputy Controller of the Currency, Calcutta (including such orders revalidated by the Accountant General, Bengal, and the Managers, Reserve Bank of India, and duplicates issued by them) as well as those issued by the Accountant General, Bengal, for payment of arrears of interest, etc under the head "Central Trust Interest Fund" are adjusted on the books of the Accountant General, Central Revenues. If such a transaction appears in the books of any other Account Officer it should be passed on to that Accountant General

(347) Received under Act V of 1869, Section 178

## No. 49.

*Page 161, P.— Deposits and Advances Part II Deposits not bearing interest (c) Other Deposit Accounts Civil Deposits*

*Substitute the following for the existing nomenclature of the minor head "Deposits of Deceased Officers and men of the Indian Army (347) .*

*"Deposits of the Surplus of estates of deceased officers, deserters and others of the Indian Army (347) "*

## No. 50.

*Page 161, footnote (347)*

*Substitute the following for this footnote .*

*" (347). Received under Act VIII of 1911, Sections 114 116 ".  
(List of Major and Minor Heads of Account, No 50, dated the 2nd February 1939 )*

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C). Other Deposit Accounts *contd*DEPARTMENTAL AND JUDICIAL DEPOSITS *contd.*CIVIL DEPOSITS *contd*

Deposits of the Tea Cess Fund (348)
Deposits of the Lac Cess Fund (349)
Deposits of the Cotton Cess Fund
Deposits of Jute Cess Fund
Deposits of Coffee Cess Fund. (350)
Deposit Account of the receipts under the Bombay Public Conveyance Act
Deposits on account of Police Funds
Deposits of Canal Clearance Fund.
Deposits of Agror Accumulation Fund
Deposits of Thandiani Hill Location Fund
Deposit of Sadana Fund
Deposit of the Assam Williamson Education Endowment Fund
Deposit of the Bholanath Bhariovah Endowment Fund, Assam
Deposit of the District Chowkidar Reward Fund, Assam
Deposit of the Assam Village Deve- lopment Funds

(348) This head is intended to record the transactions connected with the tea cess, the net proceeds of which are to be made over to the Tea Cess Committee

(349) This head is intended to record the transactions connected with the lac cess, the net proceeds of which are remitted to the Indian Lac Association

(350) This head is intended to record the transactions connected with the Coffee Cess, the net proceeds of which are remitted to the Indian Coffee Cess Committee

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C). Other Deposit Accounts *contd*.DEPARTMENTAL AND JUDICIAL DE-  
POSITS *contd*CIVIL DEPOSITS *contd*Deposits for work done for public  
bodies or individuals (351)Deposits on account of revenue col-  
lected on behalf of H H the Khan  
of Kalat

Indian Research Fund. (352)

Municipal taxes on Government resi-  
dential buildings (353)

(351) Sums received in advance from Municipalities or other bodies financially in-  
dependent of Government for payment of compensation for land acquired for such  
bodies are credited to this head.

(352) This head is intended to record charges for combating epidemic diseases to  
be met from the Funds of the Indian Research Fund Association

(353) Amounts recovered from Government servants occupying Government re-  
sidential buildings on account of municipal taxes may, in the first instance, be credited  
to this head pending payment to the Municipality

Page 163

No. 13

*Substitute* the following for the minor head "Deposit for work done for  
public bodies or individuals" and the foot-note (351) thereunder  
"Deposits for work done for Indian States, Public bodies, or private  
individuals (351) "

"(351) Sums received in advance from Municipalities or other bodies financially  
independent of Government for payment of compensation for land acquired for such  
bodies as well as the amounts deposited by Indian States for survey works to be done by  
Government officers, in the States, are credited to this head "

(List of Major and Minor Heads of Account, No 13, dated the 1st December 1938 )



## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART II DEPOSITS NOT BEARING INTEREST *contd*(C).—Other Deposit Accounts—*contd*DEPARTMENTAL AND JUDICIAL DEPOSITS *concl'd*CIVIL DEPOSITS—*concl'd*

Unclaimed deposits in the General Provident Fund (354)

Unclaimed deposits in the Indian Civil Service Provident Fund. (354)

Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund. (354)

Unclaimed deposits in the Contributory Provident Funds (354)

Unclaimed deposits in other Miscellaneous Provident Funds (354).

Deposit account of railway freight for Kharaghoda Salt

Deposits of fees received by Government servants for work done for private bodies

Deposits for weights and measures under the Bombay Weights and Measures Act, 1932

Official Receiver's Remuneration Fund (Central Provinces)

Deposit on account of cost price of Liquor, Ganja and Bhang (Bengal).

(354) The amounts of subscriptions to these Provident Funds remaining unclaimed for a period exceeding six months should be transferred to these heads at the end of each year and dealt with under the ordinary rules relating to Deposits

## MAJOR HEADS

## MINOR HEADS

**P. Deposits and Advances—contd****PART II DEPOSITS NOT BEARING INTEREST contd****(C) Other Deposit Accounts—contd**

## OTHER DEPOSITS

Defence Services Deposits (D) (355).  
 State Railway Deposits (R)  
 Posts and Telegraphs Deposits (P. and T)  
 Foreign Money Orders (P and T)  
 Posts and Telegraphs Trust Interest Accounts (P and T)  
 Telegraph Fine Fund (P and T)  
 Trust Interest Account (D) (R)  
 Unclaimed deposits in Defence Services Officers' Provident Fund (354)

## TRANSFERS FROM FAMINE RELIEF FUND

Transfers from Famine Relief Fund for repayment of debt (356)  
 Advances from Famine Relief Fund for financing the Provincial Loan Account (Orissa) (357)  
 Other advances from Famine Relief Fund (Orissa)

## OTHER ACCOUNTS

Subventions from Central Road Fund (334)  
 Deposit Account of grants for Economic Development and Improvement of Rural Areas (358)  
 Deposit Account of contributions for cattle improvement  
 Deposit Account of the grant made by the Indian Central Cotton Committee (359)  
 Deposit Account of the grant made by the Indian Central Jute Committee  
 Deposit Account of the grant made by the Imperial Council of Agricultural Research  
 Deposit Account of grant from the Central Government for the development of sericultural industry.  
 Deposit Account of grants from the Central Government for the development of handloom industries.



## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*

## PART III -ADVANCES NOT BEARING INTEREST

## ADVANCES REPAYABLE

## Civil Advances (362)

Advances for rest camps (363).

Special Advances

Forest Advances

Revenue Advances (364)

Opium Advances (365)

Advances Recoverable, Posts and Tele-  
graphs (P and T)

Advances Recoverable (D)

Advances Recoverable, State Rail-  
ways (R)ADVANCES REPAYABLE *Secretary of  
State (Sterling Account)*ADVANCES REPAYABLE *High Commis-  
sioner for India (Sterling Account)*

## PERMANENT ADVANCES

Permanent Advances, Civil

Permanent Advances, Posts and Tele-  
graphs

(362) Divided by inner columns in the local books into as many detailed heads as convenient. The following are some of them "Objection-book Advances", "Service Fund Advances". And others should provide for any considerable departmental Advance Accounts, such as Advances of the Public Works Department, Takavi Works Advances

(363) Advances made by Civil Officers in connection with the marching of troops.

(364) To be divided under two group heads with details as follows —

*Group heads**Detailed heads**Advances for survey operations*

{ Advances for Boundary Pillars  
 { Revenue Survey Advances  
 { Talukdari settlement advances  
 { Cost of Survey marks  
 { Cost of boundary marks recoverable from  
   landholders  
 { Cost of boundary marks pending comple-  
   tion of survey operations

*Salt and Excise Advances*

{ Abkari advances  
 { Salt manufacture advances

(365) Advances for wells, etc, made in the Opium Department

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART III ADVANCES NOT BEARING INTEREST *contd*

ACCOUNTS WITH HIS MAJESTY'S IM-  
PERIAL GOVERNMENT (*STER-  
LING ACCOUNT*)

ACCOUNTS WITH FOREIGN GOVERN-  
MENTS AND INDIAN STATES

Sums advanced £ by His Majesty's  
Treasury.

Miscellaneous

His Majesty's Colonial Government,  
Ceylon (366)

His Majesty's Colonial Government,  
Straits Settlements (366)

His Majesty's Colonial Government,  
Mauritius (366)

Accounts with Colonial Governments  
(D)

Account Current with Netherlands  
Government

His Majesty's Colonial Government,  
Hongkong

His Majesty's Colonial Government,  
Aden

His Majesty's Protectorate Govern-  
ment

Federated Malay States

Kedah States

The Government of Perlis

Uganda

Nyassaland

Somaliland

His Majesty's Colonial and Protecto-  
rate Government, Kenya

(366) The balances in these accounts are adjusted by means of Bills of Exchange

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART III ADVANCES NOT BEARING INTEREST *contd*ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES *concl'd*

His Majesty's Colonial Government,  
Southern Rhodesia  
The Government of Tanganyika Territory  
Account with Civil Administration of Iraq  
Command Paymaster, Hongkong  
Area Paymaster, Shanghai  
Command Paymaster, Tientsin  
Command Paymaster, Singapore  
Accounts with Iraq (Postal and Telegraph) Administration (P and T).  
Accounts with other Foreign States (367)  
Account with Foreign Governments  
Savings Bank Transfers (P & T)  
Account Current with Indian States  
*Note Each Accountant General should open an account with each State with which he has dealings*  
As in column (1)

## ACCOUNTS WITH THE GOVERNMENT OF BURMA

## ACCOUNTS WITH THE BURMA RAILWAY BOARD

Ditto

(367) This head is intended for the record of transactions with Nepal, Sikkim, Tibet and other States of this class

## No. 26.

Page 169, P-Deposits and Advances-Part III-Advances not bearing interest—  
Accounts with Foreign Governments and Indian States—

Delete the minor head "Accounts with Iraq (Postal and Telegraph) Administration (P and T)" under this major head

(List of Major and Minor Heads of Account, No 26, dated the 1st December 1938)

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART III ADVANCES NOT BEARING INTEREST *contd*

## ACCOUNTS WITH THE RESERVE BANK. | Transactions on behalf of the Reserve Bank (368)

(368) The receipts and payments on account of the Reserve Bank appearing in the Government accounts should in the first instance be credited or debited to this minor head under the appropriate detailed heads specified below —

## RECEIPTS

- (1) Renewal and enfacement fees on G P Notes
- (2) Premium on Telegraphic Transfers, Supply Bills and Remittance Transfer Receipts issued by Treasury Officers
- (3) Commission for the management of Public Debt
- (4) Brokerage commission, etc., on new loans
- (5) Postage and telegram charges and out of pocket expenses in connection with the new loans
- (6) Postage and telegram charges reimbursed to the Public Debt Office
- (7) Miscellaneous
- (8) Balance due from the Reserve Bank

## PAYMENTS

- (9) Cost of note forms
- (10) Security Deposit interest payments
- (11) Charges for remittance of treasure—
  - (a) Police escort charges
  - (b) Cost of boxes, cart and cooly hire, etc
  - (c) Pay and allowances of potdars, accompanying remittances
  - (d) Railway and Steamer freights
- (12) Dividend on Reserve Bank Shares
- (13) Miscellaneous
- (14) Balance due to the Reserve Bank

Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries should be carried by the Government, Central or Provincial, in whose jurisdiction the treasury or sub-treasury is situated, until they are cleared by the Accountant General with the Bank. Transactions brought to account under the head "Accounts with the Reserve Bank" by adjustment in accounts offices should be classified as Central or Provincial according as the office of origin is Central or Provincial.

The Civil Accountants General should send a statement each month to the Central Accounts Section of the Reserve Bank at Calcutta showing the credits and debits recorded under the above heads in their respective books during the previous month, the debits and credits being supported by such vouchers and documents as may be desired by the Bank. If the net total of the statement be a credit, arrangement should be made for the disbursement of the amount to the Bank and if the net total in the monthly statement be a debit, the amount should be recovered from the Bank for credit to this head.

The Major head "Accounts with the Reserve Bank" with the Minor head should also be opened in the books of Railway Accounts Officers for adjustment of the cost of Railway freights in connection with the remittances of treasure. Each Railway Accounts Officer will prepare monthly bills for the amounts of credit notes and Railway Warrants issued by the Reserve Bank, or on its behalf, by Treasury Officers, etc., and submit them to the Central Accounts Section of the Reserve Bank at Calcutta which will make payment by cheques, drafts or remittance transfer receipts. The bills for the amount of commission due on these credit notes and Railway Warrants will be similarly dealt with.

(Explanation—Under the head "Pay and allowances of potdars accompanying remittances" should be debited the allowances of a potdar accompanying a remittance whether he is permanent or temporary, and the pay of a temporary potdar engaged in connection with the remittance, whether he accompanies it or remains at the treasury to carry on the work of the potdar deputed with the remittance)

## MAJOR HEADS

## MINOR HEADS

**P Deposits and Advances—contd****PART III ADVANCES NOT BEARING INTEREST—contd****COINAGE ACCOUNTS (369)**Bullion Advances for Coinage  
Mint Certificates

Small Coin Depot Balances

Bronze (and Copper) Coinage Account (370)

(369) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account "Bullion Advances for Coinage" receives the balance of the bullion account, and "small Coin Depot Balances", which should be divided by inner columns into "Small Silver Coin Balance", "Nickel coin balance", and "Bronze and Copper coin balance", those of the Small Coin Depot accounts. The bronze and nickel coin balance in the Mint is provided for in the second part of the Bronze and Nickel Coinage Account, *vide* following notes

(370) The Bronze (and Copper) Coinage Account is in four parts. The first two parts are on the books of the Accountants General, Bombay and Bengal. The last two parts are on the books of the Accountant General, Central Revenues, who makes the necessary adjustments relating to those accounts by journal entries as soon as the March final figures are completed, thus —

**No 1 —BRONZE MINTAGE ACCOUNT***Debits**Credits*Balance, April 1st, being value of Copper,  
Tin, Zinc, etc, in Stock

M Purchase of Copper, Tin, Zinc, etc (a)

Metal value of Bronze coins destroyed

M Metal value of uncurrent copper coins  
destroyedDifference, being profit on Mintage, trans-  
ferred to Account No 3 (e)M Sale-proceeds of Copper sessel, Tin,  
broken Copper, etc (b)M Value of Copper, Tin, Zinc, etc, trans-  
ferred to Mint for contingent purposes (c)M Nominal value of coins manufactured  
by transfer to Account No 2 (d)Balance, being value of copper, Tin, Zinc,  
etc, in Stock on March 31st**No 2 —BRONZE COIN ACCOUNT**Balance, being coin in the Mint on April  
1stM New coins manufactured, by transfer  
from Account 1 (d)

M Net issues of coin from the Mint (f)

Balance, being coin in the Mint on March  
31st**No 3 —MINT PROFIT ACCOUNT**Proportion of profit upon coin issued,  
transferred to Account No 4 (g)Balance, being proportion of profit upon  
coin not issued carried forward to next  
year (g)Balance, being profit not yet brought to account  
as revenue brought over from last yearGross profit on manufacture during the year  
transferred from Account No 1 (e).**No 4 —PROFIT ON BRONZE COINAGE ACCOUNT**M. Loss in respect of uncurrent coins des-  
troyed in the Mints (h)"T. Net result transferred to Mint, Profit  
(or Loss) on circulation of Bronze (and  
Copper) coin" (i)Profit on coins issued, transferred from  
Account No 3NOTE —The heads marked M are transactions in the Mint account under "Bronze (and  
Copper) Coinage Account"The head marked T relates to transactions in the Treasury account under "Bronze  
and Copper) Coinage Account"



## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*PART III ADVANCES NOT BEARING INTEREST *concl'd*COINAGE ACCOUNTS—*concl'd*

## Nickel Coinage Account (371)

The other heads, except the balances, come in by transfer in making up the account at the end of the year —

- (a) Cost of copper, tin, zinc, etc, purchased for Bronze coinage is debited to this head
- (b) Credit receipts to this head
- (c) When copper, etc, is thus transferred, the Mint Master should debit "Loss on Coinage" by credit to this head
- (d) This transfer should be made monthly by the Mint Master in his monthly account
- (e) The closing balance of copper, etc, in stock being first ascertained, the difference required to produce this as the balance of Account No 1 should be transferred by the Accountants General, Bengal and Bombay in closing the account at the end of the year to the Accountant General, Central Revenues, for adjustment in Account No 3 on the books of the latter
- (f) The Mint Master should credit this by debit to "Mint Remittances" or to "Foreign Remittances"
- (g) The Government is entitled to bring to account each year, as profit realised only that portion which belongs to the amount of coin issued for circulation that is passed out of Mint and depots combined

The sum of the gross profits brought forward from last year, and the gross mintage profit of the year, must therefore be distributed as follows —

Let A be the amount of coin in the Mint and depots on April 1st,

B be the new coin added to the joint stock during the year,

C be the net issues to the treasuries,

$D = A + B - C$  is the balance in Mint and depots on March 31st

Then, out of the whole sum of the gross profit,  $\frac{C}{A+B}$  is the portion to be taken as realised and transferred to Account No 4

$\frac{D}{A+B}$  is the portion to be carried forward as balance to next year

- (h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints
- (i) This, the final result, is carried to the revenue or service head, according as it is on the whole a gain or a loss. This is subject to adjustment with the Government of Burma under the provisions of Paragraph 4 of Part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937

(371) The remarks in footnote (370) apply *mutatis mutandis* to Nickel Coinage Account.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances *contd*

## PART IV SUSPENSE

## SUSPENSE ACCOUNTS .

Suspense Account  
 Central Accounts Office Reserve  
 Bank Suspense  
 Advances Broadcasting  
 Local Public Works Expenditure  
 Suspense Account (D)  
 Sale proceeds of surplus military lands  
 and buildings  
 Suspense Account (P and T)  
 Suspense Account (R) (372)  
 Railway Deposits Investment Ac-  
 count  
 Companies Railways Provident Fund  
 Investment Account  
 Capitalized Outstandings (373)  
 Savings Bank Investment Account  
 (374)  
 English Stores Suspense Account  
 (375)

(372) See rule 2 under Article 153 of the Account Code

(373) When outstandings due to Government are capitalized so as to bear interest the amount is debited as a loan to the party concerned. The credit is taken to the head "Capitalized Outstandings," under "Suspense" so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(374) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale proceeds of these securities and the interest realised thereon are credited to the same head.

(375) To receive the debits and credits on account of English stores, which appear in the Remittance Account, and which are required to be entirely and exactly adjusted in the Remittance Account, though they cannot always be finally disposed of in the Indian accounts at once.

## MAJOR HEADS

## MINOR HEADS

P. Deposits and Advances—*contd*PART IV SUSPENSE *contd*SUSPENSE ACCOUNTS *concl'd*

(Secretary of State and High Commissioner for India)  
(STERLING ACCOUNT)

Cash Balance Investment Account (376)  
Discount Sinking Fund (377)  
Recoveries of Service Payments (378)  
Departmental Adjusting Account. (379)  
Discount involved in the issue of loans  
Purchase of India Stock and Bonds  
Bengal and North Western Railway 5 per cent Debenture Stock Discount Sinking Fund  
Miscellaneous

(376) This head is intended for the record of transactions connected with temporary investments of cash balances, *e g*, in short term loans or other securities of the Government of India. In the Central Accounts the head is debited with the amounts expended on the purchase of the Securities, and on the cancellation of the loans, the nominal value of the cancelled Securities is debited to "Permanent Debt" by *per contra* credit to this head to the extent of the purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount of interest derived from such investments, which itself is adjusted by reduction of expenditure under "22—Interest on Debt and Other Obligations". Similarly, any profit or loss arising out of the sale or transfer of Securities held in the investment account is adjusted by addition to or deduction from the amount of the said interest, the sale-proceeds or transfer value being credited to this head to the extent of the purchase price.

The procedure set forth above applies *mutatis mutandis* to transactions connected with the investment of cash balances of any Provincial Government in treasury bills or other securities of the Government of India but any interest derived from such investments is credited as receipts under "XX—Interest—Interest realised on investments of Provincial Balances".

Page 174, P Deposits and Advances—Part IV—Suspense Suspense Accounts

Insert the following minor head with footnote after the minor head introduced by correction slip No 7, dated 1st December 1938.

"Burma's share of silver deficiency (379-B)".

"(379-B) The amount paid by the Government of Burma as share of the silver deficiency under paragraph 3, Part IV of the India and Burma (Burma monetary arrangements) Order, 1937 is credited to the head 'Purchases and sales of silver'. In any year in which the share is not paid by Burma and the amount is treated as a loan to that Government the amount will, as usual, be credited to the head 'Purchases and sales of silver' but instead of debiting the amount to the Exchange Account between India and Burma the debit will be taken to this head and will be cleared subsequently on receipt of the recoveries relating thereto. Interest recovered from Burma will be credited to the head 'XX. Interest Miscellaneous'."

[ List of Major and Minor Heads of Account, No 83, dated the 1st April 1939 ]

## MAJOR HEADS

## MINOR HEADS.

P. Deposits and Advances *contd.*PART IV. SUSPENSE *contd*

PURCHASES AND SALES OF SILVER .	Purchases and Sales of Silver. (380).
CHEQUES AND BILLS . . . .	Pre-audit Cheques.
	Cheques issued, Local Funds
	Departmental Cheques (381).
	Bills of Exchange Receivable (382).
	Bills Payable. (383).
DEPARTMENTAL AND SIMILAR ACCOUNTS (384)	Civil Departmental Balances (385).
	Posts and Telegraphs Cash Balances (P & T)
	Defence Services Departmental Balances (D)
	State Railway Cash Balances (R)

(380) The detailed heads are —

*Receipts*

Proceeds of Sales of Silver

Transfers from Silver Redemption Reserve

Receipts from the Government of Burma on account of share of payment to the Reserve Bank under Section 36 (1) of the Reserve Bank Act.

Other items

*Payments*

Payments to the Reserve Bank under Section 36 (1) of the Reserve Bank Act.

Transfers to Silver Redemption Reserve

Incidental charges for shipment of silver, etc

Other payments

(381) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads

(382) Bills received in remittance or in payment of an account (*e.g.*, of a Foreign State) should be credited to the head concerned by debit to this head and then sent for collection and credit to this head

(383) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head, pending the procuring of a bill of which the cost should be debited to this head

(384) These accounts receive debit for the cash balance held by Departmental Officers outside the generally available cash balances Under State Railway cash balances are separate heads for Capital and Revenue

(385) Includes Public Works cash balances.

## MAJOR HEADS

## MINOR HEADS

P Deposits and Advances *concl'd*PART IV SUSPENSE *concl'd*EXCHANGE ON REMITTANCE ACCOUNTS.  
(386)

- A Gain or Loss by Exchange on
- (i) Remittances through Reserve Bank.
  - (ii) Persia Bills
  - (iii) Postal and Money Order transactions
  - (iv) Opium supplied to Hongkong, etc
  - (v) Other transactions (387).
- B Transfers to
- (i) Capital and Revenue heads in the Central Accounts
  - (ii) Capital and Revenue heads in the Provincial Accounts
  - (iii) Other Accounts
- C Net Gain or Loss by Exchange transferred to Revenue

## PART V. MISCELLANEOUS

## MISCELLANEOUS

- Security purchase Account (388)  
Government Account (389)  
Miscellaneous

MISCELLANEOUS DEPOSITS—*Secretary of State (Sterling Account)*MISCELLANEOUS DEPOSITS *High Commissioner for India (Sterling Account)*

(386) See Article 347 of the Account Code

(387) A detailed head should be opened for each class of transaction, as authorised by the Auditor General from time to time

(388) Receives the debits and credits on account of purchase or receipt and sale or payment of Government Securities on account of Government itself. The balance should be yearly adjusted so as to show the actual value of the principal of the investment held.

(389) This is the general closing account, and its place in the ledger is at the very beginning. But special writes-off to "Government" require an account in the Combined Finance and Revenue Accounts to receive them and that account is taken in this place. See also footnotes (321), (322) and (356)

## MAJOR HEADS

## MINOR HEADS

## Q. Loans and Advances by the Central Government (390)

ADVANCES TO PROVINCIAL GOVERNMENTS

ADVANCES TO CROWN REPRESENTATIVE FOR LOANS TO INDIAN STATES. (391)

As in column (1)

LOANS TO INDIAN STATES. (392)

As in column (1)

LOANS TO LOCAL FUNDS, ETC (390) .

Loans to Major Port Trusts  
Regimental and other Loans (D)  
Loans to Local Boards for railway con

## No 21

*Page 177, Q-Loans and Advances by the Central Government Advances to Crown Representative for Loans to Indian States*

*Insert "etc" after 'Indian States' in the nomenclature of this major head (List of Major and Minor Heads of Account, No 21, dated the 1st December 1938)*

LOANS TO GOVERNMENT SERVANTS | House building advances  
No. 22

*Page 177, Q-Loans and Advances by the Central Government*

*Insert "(390-A)" against the major head "Advances to Provincial Governments" and introduce the following foot-note*

*"(390-A) This head includes advances to the Government of Coorg"*

*(List of Major and Minor Heads of Account, No 22, dated the 1st December 1938)*

*(390) Any one of the minor heads shown against "Loans to Local Funds, etc", under Section R may be opened under this head, if required by the Crown Representative for making loans to*

*Page 177, Footnote (392)*

*Add the following at the end of this footnote :*

*"Recoveries in respect of any such loans advanced prior to 1st April 1937 when placed at the disposal of the Central Government, are, however, initially passed through the accounts of the Crown Representative. The detailed accounts of these loans are kept in the accounts of the Central Government".*

*[List of Major and Minor Heads of Account, No. 72, dated the 1st April 1939.]*

## MAJOR HEADS

## MINOR HEADS

## R. Loans and Advances by Provincial Governments (390).

## LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Loans to Presidency Corporations,  
Port Trusts and other Port Funds  
Loans to Municipalities  
Loans to District and other Local  
Fund Committees  
Loans to Landholders and other  
Notabilities  
Advances to Cultivators (395)  
Advances under Special Laws (396)  
Loans to Local Boards for Railway  
construction  
Miscellaneous Loans and Advances  
(397)  
*Deduct* Transactions in connection  
with advances to cultivators finan-  
ced from the Famine Relief Fund.  
(357)

## LOANS TO GOVERNMENT SERVANTS

House building Advances  
Advances for purchase of motor cars.  
Advances for purchase of other con-  
veyances  
Passage Advances (393).  
Other Advances (394).

## (395) Includes—

Land Improvement Act  
To Cultivators  
To Colonists  
For Relief purposes  
To Tenants on Government Estates  
Experimental Loans to Petty Zamindars  
Famine Advances  
Agriculturists' Loans Act, XII of 1884  
Advances in cases of distress  
Co-operative Credit Societies Act  
Financial assistance from Government

## (396) Includes—

Drainage and Embankment Advances  
Loans under Jhansi Encumbered Estates Acts

(397) Loans which do not fall strictly under any of the other classes should be shown under this head

## MAJOR HEADS

## MINOR HEADS.

## S. Remittances.

## I REMITTANCES WITHIN INDIA

## MONEY ORDERS

Inland Money Orders (Post Office).

*Other Local Remittances*

## CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER

Cash Remittances between Treasuries.

Customs Remittances	} (398).
Salt Remittances	
Opium Remittances	
Excise Remittances	
Forest Remittances	

Remittances of Government Commercial Undertakings

Posts and Telegraphs Remittances

Public Works Remittances (399)

I Remittances into Treasuries (400).

II Public Works Cheques (400).

III Other Remittances (401)

Transfers between Public Works Officers (402).

(398) Remittances between Treasuries and departmental accounts

(399) For transactions of Public Works Officers with Treasury and other officers of the Civil Department (including the Forest Department) within the same circle of account and with officers in other circles of account in cases where the transactions originate in those circles

(400) If a Public Works officer deals with Treasuries in account with another Account officer, the transactions on account of remittances into treasuries and cheques drawn are classified as pertaining to the sub-head "III—Other remittances—(b) Items adjustable by Public Works officers"

(401) This head is sub divided into —

(a) Items adjustable by Civil, and

(b) Items adjustable by Public Works

(402) For transactions between Public Works Officers (including Civil officers acting as Public Works Disbursers) rendering accounts to the same Accountant General.



## MAJOR HEADS.

## MINOR HEADS.

S. Remittances *contd*I. REMITTANCES WITHIN INDIA *contd**Other Local Remittances contd.*

CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR CONTROLLER *concl'd*

Remittances of the Military Engineer Services (403)

Transfers between officers of Military Engineer Services. (404).

Transfers within the same Railway. (405).

Mint Remittances (398)

Small Com Depot Remittances. (398).

Judicial Remittances (398)

Miscellaneous Remittances

Baluchistan Suspense.

Coorg Suspense.

Divisional Transfers. (406)

(403) Remittances and other transactions between Army and Military Engineer Services within the same Military Accounts District

(404) Transfers between Military Engineer Services districts within the same Military Accounts District

(405) Sub-divided into —

(1) Divisional,

(2) Railway Revenue, and

(3) Railway Capital

The first sub-head embraces transfers between construction divisions of the line. The second embraces transfers with Revenue Account in the Capital Account books. The third sub-head includes transfers with Capital Account in the Revenue books of the line

(406) For the record of transactions between the Military Officers rendering accounts to the same Controller of Military Accounts

## MAJOR HEADS

## MINOR HEADS.

S. Remittances *contd*I REMITTANCES WITHIN INDIA *contd.*

REMITTANCES BY BILLS . . .	Supply Bills Local Foreign Supply Bills Remittance Transfer Receipts Local. Foreign Remittance Transfer Receipts Burma Remittance Transfer Receipts and Supply Bills.
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS	Foreign Remittances. Central Adjusting Account.
ADJUSTING ACCOUNT BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	(Suitable minor heads may be opened where necessary).
INTER-PROVINCIAL SUSPENSE ACCOUNT.	A separate head for Account between any two provinces.

## MAJOR HEADS.

## MINOR HEADS

S Remittances *contd*I. REMITTANCES WITHIN INDIA *contd**Other Departmental Accounts*

## ACCOUNTS BETWEEN CIVIL AND CIVIL.

## I CENTRAL REVENUES ACCOUNT

## Exchange Account.

## Account between

Central Revenues and Indian Stores  
Department

Central Revenues and Madras

Central Revenues and Bombay.

Central Revenues and Bengal

Central Revenues and United Pro-  
vinces

Central Revenues and Punjab.

Central Revenues and Bihar

Central Revenues and Central Pro-  
vinces and Berar

Central Revenues and Assam.

Central Revenues and North-West  
Frontier Province

Central Revenues and Orissa

Central Revenues and Sind

## 2. OTHER ACCOUNTS

## Account between

Indian Stores Department and  
MadrasIndian Stores Department and  
BombayIndian Stores Department and  
BengalIndian Stores Department and United  
ProvincesIndian Stores Department and  
PunjabIndian Stores Department and  
BiharIndian Stores Department and  
Central Provinces and Berar.Indian Stores Department and  
Assam.Indian Stores Department and  
North-West Frontier Province.Indian Stores Department and  
Orissa

Indian Stores Department and Sind.

## MAJOR HEADS

## MINOR HEADS

S. Remittances—*contd*I REMITTANCES WITHIN INDIA *contd*ACCOUNTS BETWEEN CIVIL AND CIVIL  
*contd*2 OTHER ACCOUNTS *contd*

Account between  
 Madras and Bombay.  
 Madras and Bengal.  
 Madras and United Provinces.  
 Madras and Punjab.  
 Madras and Bihar  
 Madras and Central Provinces and  
 Berar  
 Madras and Assam  
 Madras and North-West Frontier  
 Province  
 Madras and Orissa  
 Madras and Sind  
 Bombay and Bengal  
 Bombay and United Provinces  
 Bombay and Punjab  
 Bombay and Bihar  
 Bombay and Central Provinces and  
 Berar  
 Bombay and Assam  
 Bombay and North-West Frontier  
 Province  
 Bombay and Orissa  
 Bombay and Sind  
 Bengal and United Provinces  
 Bengal and Punjab  
 Bengal and Bihar  
 Bengal and Central Provinces and  
 Berar.  
 Bengal and Assam  
 Bengal and North-West Frontier  
 Province.  
 Bengal and Orissa  
 Bengal and Sind  
 United Provinces and Punjab  
 United Provinces and Bihar  
 United Provinces and Central Pro-  
 vinces and Berar.  
 United Provinces and Assam  
 United Provinces and North-West  
 Frontier Province  
 United Provinces and Orissa  
 United Provinces and Sind

## MAJOR HEADS

## MINOR HEADS.

S Remittances *concl*I —REMITTANCES WITHIN INDIA *concl*ACCOUNTS BETWEEN CIVIL AND CIVIL  
*concl*2. OTHER ACCOUNTS *concl*

## Account between

Punjab and Bihar

Punjab and Central Provinces and  
Berar

Punjab and Assam

Punjab and North-West Frontier  
Province

Punjab and Orissa

Punjab and Sind.

Bihar and Central Provinces and  
Berar

Bihar and Assam

Bihar and North-West Frontier Pro-  
vince

Bihar and Orissa

Bihar and Sind.

C P and Berar and Assam

C P and Berar and N-W. F.  
Province

C. P and Berar and Orissa.

C P and Berar and Sind

Assam and N-W F. Province

Assam and Orissa

Assam and Sind

N-W F. Province and Orissa.

N.-W F. Province and Sind.

Orissa and Sind.

EXCHANGE ACCOUNT BETWEEN MILI-  
TARY ACCOUNTS OFFICERS (INCLUD-  
ING NAVY)

## Account between

A separate minor head for ac-  
count between each Military  
Accounts Officer and each other  
Military Accounts Officer, in-  
cluding the Controller of Naval  
Accounts (407)

## TRANSFERS BETWEEN RAILWAYS (408) Transfers between Railways.

<sup>(407)</sup> At present there are four Commands and altogether 8 Defence Accounts Offices  
Page 184, Footnote (407)Delete "3 Western Command, Quetta" in the fifth line and change  
the figure "8" in the first line to "7".

[ List of Major and Minor Heads of Account, No 73, dated the 1st April 1939 ]

(6) Royal Air Force

(7) Army Factory Accounts, and

(8) Naval Accounts

(408) Transfers between different railways.

## MAJOR HEADS.

## MINOR HEADS.

S Remittances *contd*I REMITTANCES WITHIN INDIA *contd*EXCHANGE ACCOUNTS BETWEEN  
POSTS AND TELEGRAPHS AND RAIL-  
WAYS.

## Account between :

- D. A G, P and T, Calcutta and  
E I. Railway.
- D. A G, P and T, Calcutta and  
G I. P Railway.
- D A G, P and T, Calcutta and  
B N Railway
- D. A G, P and T. Calcutta and  
E B Railway.
- D A G, P and T, Calcutta and  
B & N W Railway.
- D A G, P and T, Delhi and E I.  
Railway
- D A G, P and T, Delhi and G I P.  
Railway
- D. A G, P and T, Delhi and N. W.  
Railway
- D A G, P and T., Delhi and B. &  
N-W Railway
- D A G, P and T, Nagpur and  
E I Railway
- D. A G, P and T, Nagpur and  
G I P Railway.
- D A G, P and T, Nagpur and  
N W. Railway
- D A G, P and T, Nagpur and  
B N Railway.
- D. A G, P and T, Nagpur and  
B, B & C I Railway.
- D A G, P and T, Nagpur and  
M & S M Railway.
- D. A G, P and T, Madras and  
G I P. Railway.
- D A G, P and T., Madras and  
B N. Railway.
- D A G, P and T, Madras and  
S I Railway
- D A G, P and T, Madras and  
M & S M Railway

## MAJOR HEADS

## MINOR HEADS.

S. Remittances—*cont'd*I. REMITTANCES WITHIN INDIA *cont'd*EXCHANGE ACCOUNTS BETWEEN  
POSTS AND TELEGRAPHS AND  
DEFENCE SERVICES (INCLUDING  
NAVY)

## Account between

D A G, P and T, Calcutta and  
Controller of Army Factory  
AccountsDo Military, Northern  
Command, RawalpindiDo and Controller, Naval  
AccountsD A G, P and T, Delhi and  
Military, Northern Command,  
RawalpindiDo Controller,  
Military Accounts and Pensions,  
LahoreD A G, P and T, Nagpur and  
Military Southern Command,  
PoonaDo Controller, Mili-  
tary Accounts and Pensions,  
LahoreDo Western Command,  
QuettaDo Controller, Naval  
AccountsD A G, P and T, Madras and Mili-  
tary Southern Command, Poona.EXCHANGE ACCOUNTS BETWEEN  
RAILWAYS AND DEFENCE SERVICES  
(INCLUDING NAVY)

## Accounts between

E I Railway and Army Factory  
Accounts (409)E B Railway and Army Factory  
AccountsB N Railway and Army Factory  
AccountsN W Railway and Northern Com-  
mand, Rawalpindi (410)N. W Railway and Military Accounts  
and Pensions, Lahore (410)N W Railway and Western Com-  
mand Quetta (410)

N W Railway and Army Factory

*Page 186, Major head Exchange Accounts between Posts and Telegraphs and Defence Services (including Navy)*

*Page 186, Major head Exchange Accounts between Railways and Defence Services (including Navy)*

Delete the minor head "North Western Railway and Western Command, Quetta (410)" under this Major head

[List of Major and Minor Heads of Account, No 75, dated the 1st April 1939.]





## MAJOR HEADS

## MINOR HEADS

S. Remittances *contd*I. REMITTANCES WITHIN INDIA *contd.*ACCOUNT BETWEEN CIVIL AND OTHER  
DEPARTMENTS.EXCHANGE ACCOUNTS BETWEEN  
CIVIL AND POSTS AND TELE-  
GRAPHS.

## Account between .

Central Revenues and D. A. G.,  
P and T.Delhi.  
Madras.  
Nagpur.  
Calcutta.Indian Stores Department and Do.  
Madras and D A G, P and T.,  
MadrasBombay and D A G, P and T.,  
NagpurBengal and D A G, P and T Delhi  
Madras.  
Nagpur.  
Calcutta.

U P and D A G, P and T., Delhi

Punjab and D A G, P and T.,  
DelhiBihar and D A G, P and T.,  
Calcutta

C P and D A G, P and T, Nagpur.

Assam and D A G, P. and T,  
CalcuttaN W F P and D A G, P and T,  
DelhiOrissa and D A G, P and T.,  
CalcuttaSind and D A G, P and T.,  
NagpurEXCHANGE ACCOUNTS BETWEEN  
CIVIL AND RAILWAYS

## Account between

Central Revenues and Railways.

Others as above (413)



## MAJOR HEADS

## MINOR HEADS

S Remittances—*conold*

## II REMITTANCES BETWEEN ENGLAND AND INDIA.

REMITTANCE ACCOUNT BE-  
TWEEN ENGLAND AND INDIA.

(Rupee and Sterling Accounts.)

A—ACCOUNTS WITH THE  
SECRETARY OF STATEI ITEMS ADJUSTABLE IN  
INDIA*Receipts*

Revenue Receipts (414)

Capital receipts. (414)

Remittance Miscellaneous Accounts-  
between England and India*Payments*Expenditure on Revenue Account.  
(414)Capital expenditure outside the  
Revenue Account (414)Net disbursement on behalf of Coorg  
AdministrationNet disbursements on behalf of Pro-  
vincial GovernmentsRemittance Miscellaneous Accounts  
between England and IndiaII ITEMS ADJUSTABLE IN  
ENGLANDB ACCOUNT WITH THE HIGH  
COMMISSIONERI ITEMS ADJUSTABLE IN  
INDIAII ITEMS ADJUSTABLE IN  
ENGLANDRemittance Miscellaneous Accounts  
between England and India} Same as under "A Accounts with.  
the Secretary of State".

(414) Sub-divided into—

Civil

Railways

Posts and Telegraphs

Defence Services

## MAJOR HEADS

## MINOR HEADS

B RAILWAY REVENUE ACCOUNT *contd*

Major Heads

No. 33.

Page 191

Insert the following as Annexure at the end of the List —

## ANNEXURE.

(See footnotes 37-A, 54-A and 111-A )

I LIST OF MINOR AND MAIN HEADS UNDER THE RAILWAY  
MAJOR HEADS

## B RAILWAY REVENUE ACCOUNT

Major Heads	Minor Heads	Main Heads
XV-A State Railways—		
Commercial Lines		
Gross Receipts . . .	Coaching Earnings	
	Goods Earnings	
	Sundry Other Earnings	
	Suspense	
<i>Deduct—</i>		
Working Expenses	A —Maintenance of Struc- tural Works	General Administration Repairs and Maintenance. Renewals and Replace- ments Appropriation to Depre- ciation Reserve Fund <i>Deduct—</i> Expenditure met from Depreciation Reserve Fund
	B —Maintenance and Supply of Locomotive Power	General Administration. Repairs and Maintenance Operating Expenses Renewals and Replace- ments Appropriation to Deprecia- tion Reserve Fund <i>Deduct—</i> Expenditure met from the Depreciation Reserve Fund

MAJOR HEADS

MINOR HEADS.

S. Remittances—*concl'd*

## MAJOR HEADS

## MINOR HEADS.

B RAILWAY REVENUE ACCOUNT *contd*

Major Heads	Minor Heads	Main Heads
<i>Deduct—</i> Working Expenses— <i>concl'd</i>	C —Maintenance of Carriage and Wagon Stock	Same as under B above
	D —Maintenance and Working of Ferry Stea- mers and Harbours	Same as under B above
	E —Expenses of Traffic Department	General Administration Repairs and Maintenance Operating Expenses
	F —Expenses of General Departments	General Administration Repairs and Maintenance-
	G —Miscellaneous Expenses	General Administration Operating Expenses
	H —Expenses of Eletrical Department	Same as under B above.
	I —Suspense	
Share of surplus profits paid to Indian States and Railway Companies	Same as in column 1	
Payments to Worked Lines	(i) Net earnings paid to worked lines (ii) Subsidy and Rebate (iii) Miscellaneous payments	
Net		
XV-B State Railways—		
Strategic Lines		
Gross Receipts	Coaching Earnings	
-	Goods Earnings	
	Sundry Other Earnings	
	Suspense	
<i>Deduct—</i>		
Working Expenses	Same as for "Working Expenses" under "XV-A" (except the minor head "D —Maintenance & Working of Ferry Stea- mers & Harbours")	As in column 2

MAJOR HEADS

1

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS.

B--RAILWAY REVENUE ACCOUNT *contd.*

Major Heads	Minor Heads	Main Heads.
Net Receipts		
XVI Subsidised Companies.	Government share of surplus profits	
	Repayment of advances of interest and other items	
	Sale of Land	
	Guarantee from Provincial Government in respect of unremunerative lines	
XVI-A --Railway Miscellaneous Receipts		
(a) Commercial Lines	Interest on Depreciation Reserve Fund Balances	
	Interest on Railway Reserve Fund Balances	
	Interest and dividends on securities purchased from the Railway Reserve Fund and the Depreciation Reserve Fund	
	Contribution for Government supervision and control recoverable from Companies	
	Miscellaneous Receipts	
(b) Strategic Lines	Interest on Depreciation Reserve Fund Balances	
XVI-C --Subsidised Companies	Land	
	Subsidy	
XVI-D --Miscellaneous Railway Expenditure Commercial Lines	Railway Board	
	Inspection	
	Audit	
	Controller of Railway Accounts	
	Railway Rates Advisory Committee	
	Chief Mining Engineer	



MAJOR HEADS

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MINOR HEADS

## MAJOR HEADS.

## MINOR HEADS

B RAILWAY REVENUE ACCOUNT *concl'd*

DS

Major Heads	Minor Heads	Main Heads
15 —D —Miscellaneous Railway Expenditure		
Commercial Lines <i>concl'd</i>	<i>Deduct</i> —Receipts Chief Controller of Stan- dardisation Miscellaneous Establish- ments Pensionary Charges Surveys Suspense Miscellaneous Charges Loss of Cash Loss of Stores— (a) Physical loss of Stores (b) Loss due to deprecia- tion or deterioration	
15 .E —Miscellaneous Railway Expenditure Strategic Lines	Inspection Audit Surveys Loss of cash Loss of Stores— (a) Physical loss of Stores (b) Loss due to deprecia- tion or deterioration	

## BB RAILWAY CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT.

67 —A —Construction of State Railways—	I Preliminary Expenses II Land III Structural Engineering Works IV Equipment V Rolling Stock VI General charges VII Collieries VIII Miscellaneous IX Suspense X Purchase of Railway Lines XI <i>Deduct</i> —Receipts on Capital Account
Commercial . . .	
67-B Construction of State Railways Strategic .	Same as for 67-A

MAJOR HEADS

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MINOR HEADS

## MAJOR HEADS

## MINOR HEADS.

## II LIST OF MINOR HEADS, SUB-DIVISIONS AND SUB-HEADS UNDER THE POSTS AND TELEGRAPHS MAJOR HEADS

## D POSTS AND TELEGRAPHS

## Major Head XIX Posts and Telegraphs Gross Receipts

Minor Heads	Sub-Divisions	Sub-heads
Abstract A —Postage and Message Revenue	I Joint Postal and Tele- graph Receipts	Sale of ordinary stamps
		<i>Deduct—</i>
		Refund of ordinary stamps
	II —Postal Receipts	Sale of service stamps
		Postage realised in cash
		Net receipts from other Postal Administrations
		<i>Deduct—</i>
		Refund of Postage
		Net payments to other Postal Administrations
	III —Telegraph (including Radio) Receipts	Telegraph charges realised in cash or by book transfer
		Net receipts from other Telegraph Administrations
		Net receipts from Radio Companies
		<i>Deduct—</i>
		Net payments to other Telegraph Administrations
		Net payments to Radio Companies
		Refunds of overcharges and payments of delivery charges
		Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue)

MAJOR HEADS

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS

Major Head XIX.—Posts and Telegraphs Gross Receipts *concl'd*

Minor Heads	Sub-Divisions	Sub-heads
Abstract B —Miscellaneous Revenue	I —Joint Receipts	Interest on Renewals Reserve Fund Balances
		Fees and other Receipts
	II —Postal Receipts	Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders
		<i>Deduct—</i>
		Refunds
		Fees and other Receipts
		<i>Deduct—</i>
		Miscellaneous Refunds
	III —Telegraph (including Radio) Receipts	Rent of Wires and Instruments leased to Railways and Canals, etc.
		Recoveries from Guarantors
		Royalties from Indian Radio and Cable Communications Company, Limited
		Fees and other Receipts
		Foreign Traffic Exchange Adjustment
		<i>Deduct—</i>
		Miscellaneous Refunds.
	IV —Telephone Receipts	Rent of Telephones
		Telephone Call Fees
		Recoveries from Guarantors
		Royalties from Telephone Companies
		Fees and other Receipts
		<i>Deduct</i>
		Miscellaneous Refunds.
	V —Receipts in England	
	VI —Loss or Gain by Exchange	

MAJOR HEADS

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS.

Major Head XIV Posts and Telegraphs Deduct Working Expenses  
 Major Head XIX Posts and Telegraphs Deduct Working Expenses

Minor Heads	Sub-Divisions
Abstract C —General Administration	I —General charges II —Radios III —Stores Depot and Workshop IV —Stores Accounts Office V —Charges in England VI —Loss or Gain by Exchange
Abstract D —Account and Audit .	Cost of Posts and Telegraphs Audit. Offices transferred from "26 Audit"
Abstract E —Control (Circle Offices)	General Charges
Abstract F —Engineering Expenses .	I —Research and Training— Joint Charges (Telegraphs and Tele- phones ) II —Divisional Offices— A—Supervision (Joint) B—Engineering charges for Telegraph Offices C—Telegraph and Trunk Telephone- Line Establishment
Abstract G.—Pensionary charges .	I —General and Joint II —Other Pensions III —Payment of commuted value of pensions IV —Charges in England V —Loss or gain by Exchange
Abstract H —Stamps Post-Cards, Printing and Stationery.	A —Stamps, Post-cards etc I —Joint charges (Postal and Tele- graphs) II —Postal



MAJOR HEADS

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS

Major Head XIX Posts and Telegraphs—Deduct Working Expenses —  
*concl'd*

Minor Heads	Sub-Divisions
Abstract H Stamps, Post-Cards, Printing and Stationery <i>concl'd</i>	B —Stationery and Printing <ul style="list-style-type: none"> <li>I —Supplies from Stationery Office, Calcutta</li> <li>II —Printing done by the Central Government Presses and Security Printing, Nasik</li> <li>III —Printing done by Provincial Government Presses</li> <li>IV —Departmental Presses</li> <li>V Jail and Private Presses e</li> </ul>
Abstract I —Maintenance of Assets .	(a) Postal <ul style="list-style-type: none"> <li>I —Post Office 1-</li> <li>II —Railway Mail Service</li> </ul> (b) Telegraphs <ul style="list-style-type: none"> <li>I —Telegraph Traffic Signal Offices</li> <li>II —Maintenance of Telegraph and Trunk Telephone lines</li> <li>III —Research and Training—               <ul style="list-style-type: none"> <li>Joint charges</li> </ul> </li> <li>IV —Maintenance of Telegraph Offices and Instruments</li> <li>V —Maintenance of Store Depot and Workshop Assets</li> </ul> (c) Radios           (d) Telephones s
Abstract J —Postal Expenses (including cost of Combined Offices,	I —General Superintendence— <ul style="list-style-type: none"> <li>Post Offices and Railway Mail Service</li> <li>II —Post Offices t</li> <li>III —Sorting and other charges of Railway Mail Service Divisions s</li> <li>IV —Conveyance of Mails</li> </ul>

MAJOR HEADS

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS

Major Head XIX Posts and Telegraphs Deduct Working Expenses  
*concl'd*

## Minor Heads

## Sub-Divisions

Abstract J —Postal Expenses (including  
cost of Combined Offices) *concl'd*

V —Miscellaneous

VI —Algarh Workshop

VII —Charges in England

VIII —Loss or gain by Exchange.

Abstract K —Telegraph Traffic (excluding  
cost of Combined Offices)

Signal Offices

Abstract L —Telegraph (Radio) Expenses.

Telegraph (Radio) Expenses

Abstract M —Telephone Expenses

—Telephone Engineering and Operative  
Charges

A —Telephone Offices

B —Local Telephone Lines Establish-  
ment

II —Telephone Accounts

Abstract N —Contribution to the Renewals  
Reserve Fund

I —Postal

II —Telegraphs.

III —Radios

IV —Telephones

Abstract R. Extraordinary Payments

I —Expenditure on Retrenched Person-  
nel

II —Charges in England.

III —Loss or gain by Exchange.

Abstract S.—Repayment of Losses etc.

Repayment to General Revenues of losses  
on Press Traffic, etc

Abstract O —Deduct Credits to Working  
Expenses

I Services rendered to Depart-  
ments Postal.

II Share of Revenue Establishment  
debitable to Capital

III.—Recoveries of indirect and freight  
charges on stores issued to works  
debitable to Capital and Rene-  
wals Reserve Fund.

IV — recoveries of workshop on costs.

MAJOR HEADS

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS.

Major Head. XIX. Posts and Telegraphs—Deduct Working Expenses *concl'd* count.

## Major Heads.

## Minor Heads

20.—Posts and Telegraphs—

Interest on Debt.

Interest on Capital Outlay.

Interest surcharge or rebate on accumulated net profit or loss

DD Posts and Telegraphs Capital Account within the Revenue Account

21 —Capital Outlay on Posts and Telegraphs

Amount transferred from "69-Capital Outlay on Posts and Telegraphs  
A —Capital Outlay on New Assets "

DD. Posts and Telegraphs Capital Account outside the Revenue Account

## 69. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.

Minor Heads	Sub-Divisions	Sub-Heads
A.—Capital Outlay on New Assets	I —Postal	Buildings and Railway Mail Vans
	II.—Telegraphs	Buildings.
		Lines and Wires (excluding those required for Telephones)
		Apparatus and Plant
	III —Radios	Buildings
		Aerial System
		Apparatus and Plant
	IV —Telephones	Buildings
		Lines and Wires on Telegraph Lines for Telephones.
		Other Lines and Wires for Telephones
		Apparatus and Plant
	V —Stores Suspense	
	VI.—Manufacture pense	Sus

MAJOR HEADS

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MINOR HEADS

## MAJOR HEADS

## MINOR HEADS.

D. Posts and Telegraphs Capital Account outside the Revenue Account.

69. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS *concl'd*

Minor Heads.	Sub-Divisions	Sub-Heads
A.—Capital Outlay on New Assets— <i>concl'd</i> .	VII —Demands payable.	
	VIII — <i>Deduct</i> —Extraordinary receipts on Capital Account	
	IX — <i>Deduct</i> —Credits on account of sale and abandonment of assets	
	X — <i>Deduct</i> —Capital outlay financed from Ordinary Revenue	
	XI — <i>Deduct</i> —Amount met from the Telephone Development Fund—	
	(a) Expenditure on Telegraph lines and wires for Telephones.	
	(b) Expenditure on Telephone works	
B —Renewals and Replacements of Wasting Assets debitable to Renewals Reserve Fund	XII —Amount appropriated to the Telephone Development Fund	
	I —Postal	Buildings
	II —Telegraphs	Buildings
		Lines and Wires
		Apparatus and Plant.
	III —Radios	Buildings.
		Aerial System
		Apparatus and Plant.
	IV —Telephones	Buildings
		Lines and Wires
		Apparatus and Plant.
	V.— <i>Deduct</i> —Amount transferred to Renewals Reserve Fund	



MAJOR HEADS

MINOR HEADS

## MAJOR HEADS

## MINOR HEADS

## III. List of Sub-heads under the Defence Services MINOR HEADS.

1a

Major Head XLVII Defence Receipts Effective—A Receipts in India.  
 58. Defence Services Effective—I Charges in India

Minor Heads	Sub-Heads	
I/1 Fighting Services	Forces in India proper	
	Miscellaneous	
	Indian Infantry serving at Hong Kong.	
II/2. Administrative Services	Military Training	
	Education	
	Royal Indian Army Service Corps	
	Remount Depots and Breeding Operations	ncal
	Indian Army Veterinary Corps	
	Indian Army Ordnance Corps	
	Education of Military pupils at Medical Colleges and Schools	
	Medical Services	ish-
	Military Accounts Offices	
	Ecclesiastical Establishments	
	Cantonments	of
	Miscellaneous Services under the control of the Master General of Ordnance in India.	
	Miscellaneous Services under the control of the Adjutant General in India	nse
	Miscellaneous Services under the control of the Chief of the General Staff	and
	Miscellaneous Services under the control of the Quartermaster General in India	ons,
III/3 Manufacturing Establishments (including stores)	Medical Stores Depots and Workshops	ons
	Royal Indian Army Service Corps.	
	Ordnance and Clothing Factories	
	Grass Farms	
	Dairy Farms	

MAYOR H. H. H.

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MAYOR H. H. H.

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## MAJOR HEADS

## MINOR HEADS

Major Head XLVII Defence Receipts—Effective A Receipts in India  
58 —Defence Services—Effective I — Charges in India *contd*

Minor Heads	Sub-Heads
IV Army Headquarters, Staff of Commands, etc	
4 Ditto	Army Headquarters Staff of Commands Staff of Districts and Brigades
V/5 Purchase and sale of stores, equipment and animals (other than those purchased direct by Manufacturing Establishments, Military Engineer Services, Royal Air Force and Royal Indian Navy)	Royal Indian Army Service Corps Animals (Remounts) Indian Army Ordnance Corps Lethal Stores Inspectorates and Chemical Defence Research
VI/6 Special Services	
VII/7 Transportation, Conservancy, Hot Weather Establishment, etc	Transportation Hired Transport, etc Conservancy, Hot Weather Establishments, etc. Miscellaneous
VIII Military Engineering Services (including stores)	Rents. Recoveries on Account of Supply of water and electric energy Sales of Government property. Miscellaneous Receipts from Land Sales Suspense Account Receipts from the Hastings Military Land Suspense Account
8 Military Engineer Services (including stores)	Works Maintenance-Buildings, Communications, etc Maintenance and operation installations General Charges Establishment Tools and Plant Stores. Military Engineer Services Advances

MAJOR H. H. H.

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MAJOR H. H. H.

## MAJOR HEADS

## MINOR HEADS

Major Head XLVII Defence Receipts Effective A Receipts in India  
 58 Defence Services Effective I Charges in India *contd*

## Minor Heads

## Sub-Heads

IX Auxiliary and Territorial Forces 9 Ditto	Staff at Army Headquarters, Headquarters of Commands and Headquarters of Districts and Brigades
X Royal Air Force (including stores)	Auxiliary Force
10 Ditto	Territorial Force
	Sale of Stores
	Miscellaneous
	Works
	Squadrons and Staff at Group, Wing Stations, Wing Headquarters, Royal Air Force, Hill Depot and Indian Air Force
	Educational, etc Establishments and Royal Air Force Medical Service Depots, etc
	Royal Air Force Headquarters
	Purchase and Sale of stores
	Miscellaneous
	Works expenditure
XI Royal Indian Navy (including stores)	Receipts in respect of supplies and services
	Receipts from hire of vessels and sale proceeds of stores, etc
	Miscellaneous
11 Royal Indian Navy (including stores)	General supervision
	Naval Survey Department
	Salaries and allowances of Officers and men afloat
	Miscellaneous shore Establishments
	Dockyards and Workshops
	Purchase and sale of stores.
	Purchase and hire of ships and vessels
	Expenditure on works
	Miscellaneous.

Major H. B. S.

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## MAJOR HEADS

## MINOR HEADS.

## T. Transfer of Cash between England and India.

(Rupee and Sterling Accounts).

REMITTANCES THROUGH THE RE-  
SERVE BANK

OTHER MISCELLANEOUS TRANSFERS

## U. Reserve Bank Deposits.

RESERVE BANK DEPOSITS (415). | Reserve Bank Deposits

## V. Cash Balance.

CASH BALANCE  
I BALANCE IN INDIACash in Treasuries.  
Deposits with the Reserve Bank  
Remittances in transit  
Local  
ForeignMajor Head XLVII Defence Receipts Effective A Receipts in India—  
58 Defence Services Effective I.—Charges in India—*concl'd.*

Minor Heads		Sub-Heads
XII Quetta stores).	Reconstruction (including	Miscellaneous.
12.	Ditto .	Works
		General Charges
		Engineering Establishments
		Other Establishments
		Tools and Plant
		Stores.
		Quetta Reconstruction Advances

XLVIII/59. Defence Receipts Non-Effective  
Services

A.—Receipts in India

I—Charges in India

I/1. Army	.	Rewards for Military Services
II Royal Air Force	4	Pensions.
2. Do.	.	As under 1 above
III/3 Royal Indian Navy		



Major Owens

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Матрон Ур 22

## MAJOR HEADS

## MINOR HEADS

## T. Transfer of Cash between England and India.

(Rupee and Sterling Accounts).

REMITTANCES THROUGH THE RE-  
SERVE BANK

OTHER MISCELLANEOUS TRANSFERS

## U. Reserve Bank Deposits.

RESERVE BANK DEPOSITS (415) | Reserve Bank Deposits

## V. Cash Balance.

## CASH BALANCE

## I BALANCE IN INDIA

Cash in Treasuries.  
Deposits with the Reserve Bank.  
Remittances in transit  
Local  
ForeignII BALANCE IN ENGLAND.  
(Sterling Account).

## A SECRETARY OF STATE

Cash in hand and in the Bank of  
EnglandB HIGH COMMISSIONER FOR  
INDIA.Cash in hand and in the Reserve  
Bank of India

(415) This is a mere adjusting head and records the net results of cash transactions and adjustments with the Reserve Bank pending adjustments against the head "V— Deposits with the Reserve Bank"

No. 59.

*Page 191, Annexure (as inserted by correction No 33) II-List of minor heads, sub-divisions and sub-heads under the Posts and Telegraphs Major Head- D-Posts and Telegraphs Major Head XIX-Posts and Telegraphs Deduct- Working Expenses*

*Insert the following sub-divisions under the minor head "Abstract D- Account and Audit" numbering the existing sub-division as 'I':*

*"II. Charges in England.*

*III. Loss or gain by exchange."*

*(List of Major and Minor Heads of Account, No 59, dated the 2nd February 1939.)*